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STATE DOCUMENTS

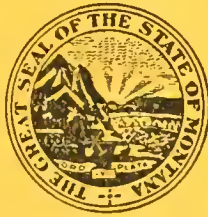


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SIXTH BIENNIAL REPORT

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Helena, Montana 59601

OF THE  
STATE BOARD OF EQUALIZATION  
FOR THE PERIOD  
July 1, 1932, to June 30, 1934  
TO THE GOVERNOR AND  
MEMBERS OF  
The Twenty-Fourth Legislative Assembly



JAS. H. STEWART  
D. J. MURI  
JOHN J. GREENE

Members of the Board

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# SIXTH BIENNIAL REPORT

OF THE

## MONTANA STATE BOARD OF EQUALIZATION

TO THE

GOVERNOR AND MEMBERS OF THE TWENTY-  
FOURTH LEGISLATIVE ASSEMBLY OF THE  
STATE OF MONTANA

For the period July 1, 1932, to June 30, 1934

JAS. H. STEWART, Chairman  
D. J. MURI  
JOHN J. GREENE

} Members of the Board

# LETTER OF TRANSMITTAL

— 0 —

Helena, Montana,  
December 1, 1934

To His Excellency, The Governor,  
and Members of the Twenty-Fourth Legislative Assembly  
of the State of Montana:

In compliance with Article Eighteen, Section Eight of Chapter Three of the Session Laws of 1923, the Montana State Board of Equalization herewith submits its Biennial Report for the period July 1, 1932, to June 30, 1934.

STATE BOARD OF EQUALIZATION,

Jas. H. Stewart, Chairman,  
D. J. Muri,  
John J. Greene.

## REVENUES PAYABLE INTO STATE TREASURY

## Sources from Which Derived, and Distribution

## AD VALOREM TAX:

(See Pages  
82 and 83)1½ mills, General  
3 mills, University

## Distribution

State General Fund.  
University Millage Fund.10 12 of one mill on assessed value for Educational Bond Interest and  
Sinking Fund.

## Levies applicable to livestock valuation only:

Not to exceed 1 mill on sheep and 1½ mills on other livestock for  
Livestock Commission.Not to exceed 1½ mills on sheep and 1 mill on other livestock for  
County.

Not to exceed 1½ mills on all livestock for Livestock Sanitary Board.

## LICENSE TAXES:

## Rate

## Distribution

## Gasoline

5c per gallon on gasoline refined  
and sold in the State.75% to State Highway Fund.  
25% to Gasoline License Draw-  
back Fund.(See Pages  
8, 20 and 23)5c per gallon on gasoline imported  
and sold, (2% deduction allowed  
for evaporation and other loss).If Drawback Fund is insuf-  
ficient, State Treasurer shall  
transfer from Highway Fund.At end of fiscal year all money  
in Drawback Fund shall be  
transferred to Highway Fund.

## Oil Production

(See Pages  
8 and 12)

2% of gross value.

25% to Common School Equal-  
ization Fund.  
25% to High Schools.  
50% to State General Fund.

## Cement

(See Pages  
8 and 13)

4c per barrel.

All to State General Fund.

## Plaster

(See Pages  
8 and 13)

5c per ton.

All to State General Fund.

## Coal

(See Pages  
8 and 12)5c per ton on coal mined, or im-  
ported and sold.

All to State General Fund.

## Carbon Black

¼ of one cent per pound of carbon  
black produced or manufactured in  
state.

All to State General Fund.

## Metal Mines

(See Pages  
8 and 24)First \$100,000 gross value \$1.00  
Next 150,000 taxable at rate of ¼ ¢  
Next 150,000 taxable at rate of ½ ¢  
Next 100,000 taxable at rate of ¾ ¢  
All over 500,000 taxable at rate of 1 ¢

50% to State General Fund.

50% to Common School Equal-  
ization Fund.

## Corporations

(See Pages  
8 and 11)

2% of net income

75% to State General Fund.  
25% to Common School Equal-  
ization Fund.Beer Licenses  
and Tax(See Pages  
8 and 19)Brewer ..... \$750.00  
Wholesale ..... 300.00  
Retail ..... 200.00  
Club ..... 50.00  
Common Carrier ..... 25.00  
Fair Associations ..... 10.00 per day  
Minimum Fee ..... 25.00  
Barrelage Tax ..... 1.00  
per barrel of 31 gallons.

50% to State General Fund.

50% to Montana Relief Fund.

Electrical  
Energy Tax(See Pages  
8 and 14)¾ of one per cent of gross in-  
come from sales of Electrical  
Energy.80% to Emergency Relief Fund.  
15% to State General Fund.  
5% to Common School In-  
terest and Income Fund.

## Natural Gas Tax

(See Pages  
8 and 14)¾ of one cent per thousand cubic  
feet produced and sold.50% to Emergency Relief Fund.  
50% to State General Fund.

## Telegraph License

(See Pages  
8 and 14)1% of gross income from intra-  
state business.80% to Emergency Relief Fund.  
15% to State General Fund.  
5% to Common School In-  
terest and Income Fund.

## REPORT OF STATE BOARD OF EQUALIZATION

<b>Chain Stores</b> (See Pages 8 and 18)	Graduated from \$2.50 to \$30.00 depending upon number of stores owned.	50% to State General Fund. 50% to Common School Equalization Fund.
<b>Cigarette Dealer</b> (See Pages 8 and 18)	\$5.00 annually.	All State General Fund.
<b>Contractors</b> (See Pages. 8 and 14)	\$1.00 annual minimum fee. Graduated up to \$400.00 according to gross receipts.	All to Emergency Relief Fund.

NOTE: The amount of all license taxes collected during each fiscal year required to be deposited to the credit of the State General Fund is set aside in a special fund in sufficient amount to pay interest and principal due and payable during the next following fiscal year upon the State Funding Bonds authorized under Chapter 10, Laws of Twenty-third Legislative Assembly (1933).

**TAXES IN LIEU OF AD VALOREM TAXES:**

	Rate	Disposition
<b>Express Companies</b> (See Page 8)	4% of gross earnings in state.	All to State General Fund.
<b>Sleeping Cars</b> (See Page 8)	1½% of value found by dividing value of Capital Stock by total car mileage on all railroads (to obtain value per car mile) then multiplying value per car mile by total number of car miles in Montana.	All to State General Fund.
<b>Insurance Companies</b>	Admission fee of \$300.00. Fee for filing annual statement, \$25.00. Fee for publishing annual statement, \$9.00. 2½% of first \$5,000 in premiums collected in state. 2% of additional premiums collected in state. ¼ of 1% of premiums of direct fire-writing companies.	All to State General Fund.

**INHERITANCE TAX:**

(See Pages  
8 and 15)

40% to State General Fund; 15% to Common School Equalization Fund; 15% to Common School Interest and Income Fund; 30% to Emergency Relief Fund.

Person, Association or Corporation to whom transfer is made.	Exemptions	RATES			
		Rate on First \$25,000 Less Exemption	Rate on Next \$25,000	Rate on Next \$50,000	Rate on Balance
Widow .....	\$17,500	2%	4%	6%	8%
Husband .....	5,000	2%	4%	6%	8%
Lineal ancestor or descendant, adopted child or lineal issue of adopted child.....	2,000	2%	4%	6%	8%
Brother or sister or descendant, son's wife or husband of a daughter.....	500	4%	8%	12%	16%
Uncle, aunt or first cousin.....	none	6%	12%	18%	24%
Any other degree of consanguinity or a stranger in blood or a body politic or corporate except as below.....	none	8%	16%	24%	32%
Corporations or voluntary associations organized under laws of Montana solely for religious, charitable or educational purposes, who shall use the property transferred exclusively for purposes of their organization within the State of Montana .....	All				
The State of Montana or any of its political subdivisions or institutions to be used for public purposes exclusively.....	All				

**PERSONAL INCOME TAX:****Rate**

(See Pages  
8, 16 and 17)

Graduated 1% to 4% on net income.

**Distribution**

50% to the General Fund.  
25% to Common School Interest and Income Fund.  
25% to Common School Equalization Fund.

**Montana Liquor Control Act**

Administered by the State Board of Liquor Control.

Net Profits allocated 50% to Emergency Relief Fund.  
50% to State General Fund.

After February 1, 1935:

50% to State General Fund.

50% to the General Fund of the Counties proportioned  
according to population.**MISCELLANEOUS RECEIPTS:****Disposition**

5% of amount of Government land sales.	To permanent School Fund.
Timber sales on State Lands.	To Permanent School Fund and Common School Interest and Income Fund.
Federal Oil Royalties.	All to Common School Equalization Fund.
State Oil Royalties.	Various School Funds.

**Administered by the State Board of Equalization:**

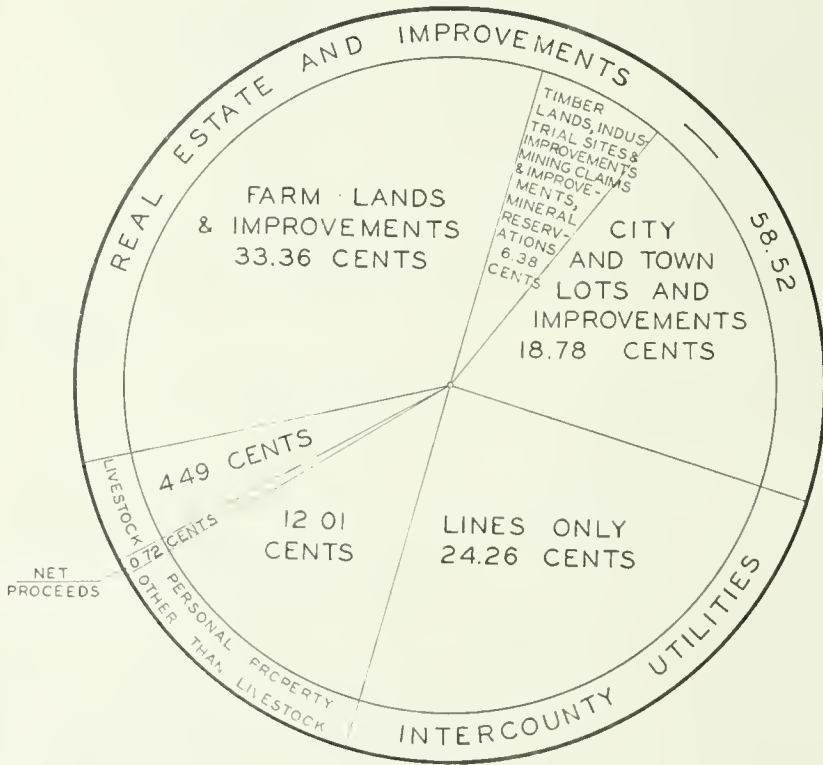
Gasoline License Tax	Inheritance Tax
Oil Production License Tax	Beer License and Tax
Cement and Plaster License Tax	Personal Income Tax
Coal License Tax	Contractors License Tax
Carbon Black License Tax	Electrical Energy Tax
Metal Mines License Tax	Natural Gas Tax
Express Company Tax	Telegraph Company Tax
Sleeping Car Tax	Chain Stores License Tax
Corporation License Tax	Cigarette Tax

**Administered by State Auditor:**

Insurance Company Tax

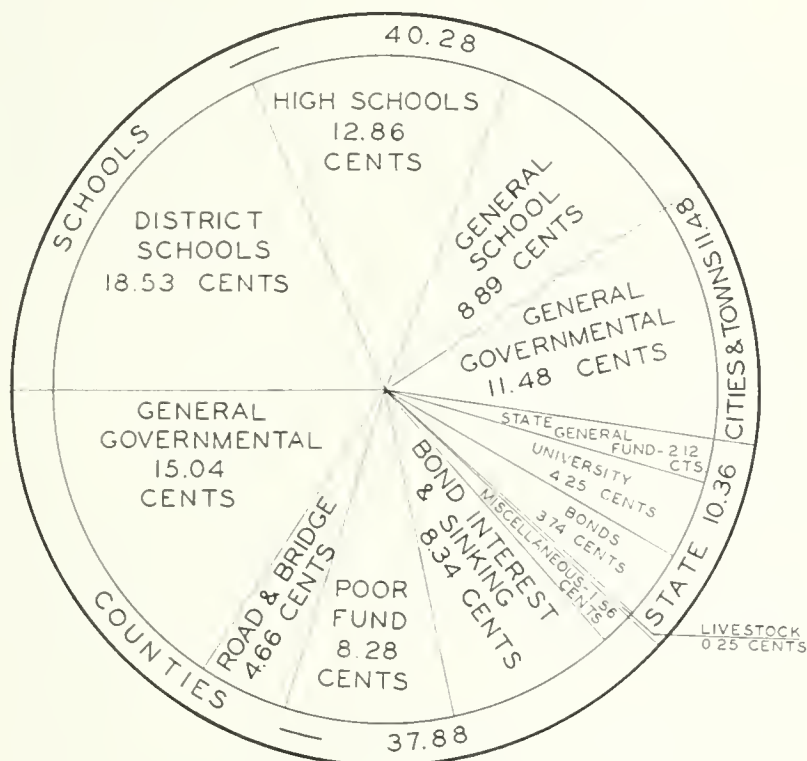
NOTE: Principal revenues payable into the State Treasury, in addition to the foregoing, are collections of State Offices and institutions, university fees, and the State's portion of receipts from County licenses.

## THE 1934 TAX DOLLAR WHERE IT CAME FROM





## THE 1934 TAX DOLLAR WHERE IT GOES



THIS TAX DOLLAR SHOWS THE DISTRIBUTION OF TAXES RAISED BY MILL LEVIES WHICH ARE APPLICABLE TO ALL PROPERTY, WITH THE EXCEPTION OF LIVESTOCK TAXES, WHICH ARE COMPUTED UPON THE VALUE OF LIVESTOCK ONLY. PER CAPITA (\$2.00) ROAD AND POOR TAXES, SPECIAL ROAD DISTRICT AND FIRE DISTRICT TAXES, DRAINAGE AND IRRIGATION DISTRICT, AND CITY AND TOWN SPECIAL IMPROVEMENT DISTRICT ASSESSMENTS, HAIL INSURANCE PREMIUMS AND MISCELLANEOUS LOCAL AND DISTRICT TAXES ARE ELIMINATED.

## LICENSE TAXES DETERMINED DURING TWO YEAR PERIOD

During the years ending June 30, 1933 and June 30, 1934, reports were examined and the amount of tax determined as herein shown:

	1933	1934
Gasoline Dealers and Distributors.....a	\$3,426,809.25	\$3,814,002.42
Coal Dealers and Miners.....b	103,188.77	117,884.39
Cement Dealers and Manufacturers.....b	12,748.64	1,937.19
Oil Producers License Tax.....b	42,612.33	65,741.00
Express Companies.....h	14,102.44	13,543.97
Sleeping Car Companies.....g	18,930.15	17,823.69
Corporation License.....e	100,668.75	195,010.45
Inheritance Tax.....f	215.38	279.71
Metal Mines Tax.....d	36,350.75	61,845.58
Electrical Energy License Tax.....a	.....	6,141.21
Natural Gas Tax.....b	6,454.21	24,144.11
Contractors' License Tax.....i	.....	444.00
Telegraph License Tax.....b	.....	19.43
State Individual Income Tax.....c	.....	153,164.60
Beer License and Tax.....j	177,161.68	382,336.95
Cigarette License.....k	.....	9,995.00
Chain Store License Tax.....k	.....	62,436.70
TOTALS.....	\$3,939,242.35	\$4,926,750.40

- a. Tax payable monthly.
- b. Tax payable quarterly.
- c. Tax payable semi-annually.
- d. Tax payable November 30.
- e. Tax payable June 15.
- f. Tax accrues and is payable at time of death.
- g. Tax payable 30 days after notice.
- h. Tax payable September 30.
- i. Tax payable quarterly or when demanded.
- j. License fee annually; tax payable monthly.
- k. Tax payable annually.

## EXPRESS COMPANY TAX

Chapter 180 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1917, and amended by the Legislature of 1921, provides for a tax in an amount equal to 4 per cent of the gross receipts of such express company for business done within the state. All licenses collected under the provisions of this act shall be credited to the general fund of the state.

	1933	1934
Railway Express Agency.....	\$14,102.44	\$13,543.97

## SLEEPING CAR TAX

Chapter 64 of the Session Laws of 1923 provides for a tax equal to 1½ per cent of the value of said sleeping car company within the state. The law provides the manner of determining the valuation for assessment purposes. The Board shall determine the value of the capital stock of such company invested or used in its business. It shall then divide the amount so obtained by the total car mileage on railroads over which the company did business to obtain the value per car mile, and shall then multiply the value per car mile thus obtained by the total number of car miles within the state. The result shall be taken and considered as the actual value of the property of such company subject to the tax in this state. All taxes collected under this provision shall be credited to the general fund of the state.

This chapter repealed Chapter 181 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1911, which provided for a license tax of \$100.00 for each car operated in the state. The sleeping car company contended that this law conflicted with the Interstate Commerce Commission Laws, and although suits were instituted to collect this tax, the result has been that no tax has ever been collected under it, and the first taxes ever paid in Montana by a sleeping car company was in 1923, under the provisions of the present law.

	1933	1934
The Pullman Sleeping Car Co.....	\$18,930.15	\$17,823.69

## CORPORATION LICENSE TAX

Chapter 166 of the 1933 Laws of Montana amended the Revised Codes of 1921 by increasing the corporation license tax from one per cent (1%) to two per cent (2%) of the total net income, also eliminating the arbitrary deduction of \$2,500.00 and imposing a minimum tax of \$5.00.

Since the enactment of the Montana Corporation License Tax Law, the following sums have been determined:

Year	Number of Corporations Assessed	Amount Determined
1917.....	528	\$ 786,457.84
1918.....	555	557,758.02
1919.....	1,175	392,954.05
1920.....	1,185	240,130.88
1921.....	839	196,758.37
1922.....	458	97,847.07
1923.....	632	173,470.12
1924.....	553	205,163.29
1925.....	661	239,069.18
1926.....	805	290,579.33
1927.....	745	281,210.27
1928.....	884	249,014.27
1929.....	1,091	344,517.69
1930.....	1,166	437,908.29
1931.....	729	171,155.44
1932.....	561	110,479.37
1933.....	533	89,063.75
1933 (\$5.00 Minimum Tax).....	2,321	11,605.00
1934.....	714	181,685.45
1934 (\$5.00 Minimum Tax).....	2,665	13,325.00
<b>TOTAL.....</b>		<b>\$5,070,182.68</b>

The work of the Corporation License Tax Division is carried on by an auditor and one stenographer. Due to the change in the law, especially the imposing of a minimum tax on all corporations engaged in business within the state, the amount of correspondence was greatly increased. Taxes were assessed against 2,854 corporations for the fiscal year ending June 30, 1933, and 3,379 corporations for the fiscal year ending June 30, 1934, as compared with 729 and 561 for the two previous years when the law did not provide for a minimum tax.

A balance sheet audit is made of every corporation return received. Many returns require correspondence because of lack of information or errors, while some demand personal investigation and field audits. During the year ending June 30, 1933, additional taxes of \$9,808.30 were collected through office and field audits. \$15,254.30 in additional taxes were collected during the fiscal year ending June 30, 1934.

The average yearly corporation license tax assessments for the past eighteen years, or since the law has been in force, have been \$281,676.82, with the average cost of administration less than two per cent (2%).

During the past eight years an average of approximately \$16,000.00 a year has been collected in additional taxes as the result of office and field audits. This amount might be easily doubled, and with the return of normal business conditions multiplied several times, by an appropriation sufficient to permit the employment of a full time field auditor in the corporation license tax division.

It is unnecessary to emphasize that field auditing work by a competent auditor would be profitable to the state in increased taxes collected. Moreover, the educational value of field auditing service is very important. Taxpayers are more ready to report income when they appreciate that others are being given a thorough audit and compelled to live up to the law. Also, much of the income not reported or inadequately reported is due to no intentional violation of the law but to a misunderstanding of it.

It is very obvious that with only one auditor and a stenographer in the corporation license tax division, with over four thousand returns to be audited each year and with all the correspondence and office detail to be looked after, very little time is afforded to make necessary trips out into the field.

There are sections in the state in which no field auditing of any sort has ever been done. There are many large foreign corporations doing business within the state whose books should be audited for the purpose of ascertaining if this state is receiving taxes on the proportionate share of income. What field auditing has been done has been upon corporations whose returns look suspicious from an office audit. Sometimes a lead has been received in a report of some third party. It is submitted that this hit or miss policy is inadequate and that field audits should be extended so as to cover at least the largest taxpayers every three years, or within the period when the taxpayer's return is open to audit.

## CORPORATION LICENSE TAX CLASSIFICATION

## Tax Determinations for Fiscal Years Ending June 30, 1931, 1932, 1933 and 1934

Classification	June 30, 1931			June 30, 1932			June 30, 1933			June 30, 1934			Total Four Years
	Amount	No.	\$	Amount	No.	\$	Amount	No.	Tax	Amount	No.	Tax	\$
Amusements	2,865.45	12		1,151.99	15		434.57	5	37	366.74	6	51	4,818.75
Bakers and Confectioners	1,540.76	11		1,171.65	9		833.72	8	10	1,227.68	8	9	4,773.82
Banks and Finance Companies	4,275.57	55		7,599.85	67		1,957.43	39	96	3,254.49	30	127	17,087.35
Breweries	None			None			None			3,185.05	5	5	3,185.05
Cement, Concrete, Brick and Tile	50.75	2		878.73	2		165.75	2	2	1,096.80	2	6	2,192.03
Contractors (Miscellaneous)	1,643.04	12		1,219.92	10		6,260.43	10	29	4,079.59	11	41	13,102.89
Creameries and Dairy Products	684.78	11		5.72	2		353.55	3	32	444.60	8	42	1,493.65
Drugs, Wholesale and Retail	177.84	6		577.01	6		334.27	6	57	651.79	11	57	1,740.91
Electrical Machinery and Supplies	450.18	8		268.39	4		148.57	2	21	216.07	4	20	1,083.21
Farming and Livestock	7,008.81	13		5,157.75	9		494.31	17	266	3,076.58	28	325	3,789.45
Flour and Sugar Manufacturing	7,254.66	6		4,927.17	6		11,116.19	4	8	32,724.41	8	13	56,022.43
Foundries, Machine Shops and Sheet, Metal Works	759.97	12		1,328.0	7		932.67	1	19	2,112.10	4	17	3,937.54
Fruit and Produce	667.40	1		1,219.28	4		None		8	1,529.75	3	7	3,495.43
Furniture, Carpets, Etc.	311.79	5		302.11	2		None		16	927.17	3	15	1,041.37
Garages, Auto Sales and Supplies	650.88	24		346.33	19		164.92	9	130	790.30	30	128	1,932.49
General Merchandise and Department Stores													
Gents' Furnishings, Women's Apparel	5,291.01	40		5,575.78	25		3,305.86	21	197	14,814.26	49	152	28,806.91
Grain, Seeds and Elevators	6,857.24	10		1,859.34	31		762.66	14	26	3,425.03	33	66	12,874.27
Grocers, Wholesale and Retail	3,871.60	36		2,442.17	23		3,790.46	23	61	8,100.96	24	66	18,205.19
Hardware, Lumber, Implements, Coal, Grain	3,315.53	55		1,922.11	32		6,552.27	20	169	2,690.42	36	185	8,580.33
Hotels, Restaurants and Tourist Camps	716.83	11		208.43	5		1,003.27	1	35	14.51	2	47	1,943.04
Insurance—Life, Health and Accident	15,118.60	90		8,961.32	20		13,919.93	29	37	14,152.77	21	39	74,481.57
Insurance—Fire and Miscellaneous				3,224.40	51		8,607.10	104	160	10,498.35	125	129	74,481.57
Laundries and Cleaners	542.43	7		205.22	4		43.91	2	21	1,266.84	3	27	918.40
Livestock and Land Loans, Brokers, Security and Investments, Abstracts	1,773.00	19		1,650.15	18		1,856.98	29	109	1,409.38	31	104	6,684.52
Light, Water and Power	37,798.84	13		28,213.84	8		5,271.94	11	22	43,626.34	9	40	114,810.96
Lumber Manufacturing	293.32	4		292.84	4		10.82	1	18	1,367.55	5	18	1,964.53
Mining, Milling and Smelting	39,231.63	23		9,050.06	14		5,185.72	12	55	6,255.86	12	100	59,723.27
Oils, Grease, Gas and Oil, Wells and Supplies, Service Stations	1,671.37	34		3,045.81	24		3,850.89	41	45	4,028.08	55	74	12,596.15
Oil and Gas Production, Pipe Lines	16,414.46	60		10,900.27	38		5,329.03	22	107	3,587.23	35	131	36,234.98
Packers and Butchers	394.69	8		72.83	10		57.99	3	23	343.07	9	41	868.58
Plumbing, Heating and Kindred Lines	37.67	6		274.08	3		41.60	1	8	224.45	2	5	890.80
Railroad Transportation Companies and Air Service	2,405.25	8		469.63	5		1,394.47	3	26	910.79	5	31	5,180.14
Real Estate, Ins. Agencies, Rentals, Etc.	3,766.85	58		3,010.67	49		3,676.06	56	215	2,897.14	44	215	13,250.72
Stationers, Publishers and Office Supplies	1,252.87	14		976.89	12		227.45	8	41	583.93	13	61	3,041.14
Teaming, Storage and Transfer	644.58	3		456.98	4		132.97	2	27	236.18	5	26	1,285.71
Telephone and Telegraph	6,484.01	3		6,323.37	2		6,110.50	2	21	3,964.89	2	20	22,882.77
Undertakers and Floral	147.60	7		81.17	2		146.60	5	10	236.68	5	17	611.45
Miscellaneous: Canneries, Shoes, Leather Goods, Hospitals, Dentists, Ice, Decorators, Jewelry, Etc.	1,182.18	9		945.92	10		579.79	15	147	4,102.32	28	159	6,810.21
Minimum Tax Payments of \$5.00	\$171,155.44	729		\$110,479.37	561		\$ 89,063.75	533	.....	\$181,685.45	714	.....	\$552,384.01
TOTALS	\$171,155.44	729		\$110,479.37	561		\$100,668.75	533	2,321	\$195,010.45	714	2,665	\$577,314.01



## OIL PRODUCERS LICENSE TAX

Chapter 186 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1921, provided for a license tax in an amount equal to 1 per cent of the total gross value of all petroleum and other mineral or crude oils produced within the state, the proceeds from this act to be deposited to the credit of the general fund of the state. The Legislature of 1923 amended this law, raising the tax to 2 per cent and changing the distribution of the funds. Pursuant to Chapter 119, Laws of 1927, receipts are now distributed as follows:

- 25% to the County and District High Schools of the state, based on the aggregate number of day's attendance.
- 25% to the state common school equalization fund.
- 50% to the state general fund.

## Oil License Taxes

## FISCAL YEAR—

July 1, 1932 to June 30, 1933

	Kevin	Cat Creek	Pondera & Ban- natyne	Lake Basin	Elk Basin	Cut Bank	All Fields
3rd Quarter, 1932....	\$ 8,378.10	\$2,196.54	\$2,063.40	\$ 93.17	\$1,867.87	\$ 103.21	\$14,702.29
4th Quarter, 1932....	5,585.61	2,163.78	1,564.78	87.73	755.01	256.51	10,413.42
1st Quarter, 1933....	4,400.61	1,696.66	1,219.13	88.03	52.78	549.11	8,006.32
2nd Quarter, 1933....	4,831.07	1,707.21	1,141.51	76.05	764.32	970.14	9,490.30
	<u>\$23,195.39</u>	<u>\$7,764.19</u>	<u>\$5,988.82</u>	<u>\$344.98</u>	<u>\$3,439.98</u>	<u>\$1,878.97</u>	<u>\$42,612.33</u>

## FISCAL YEAR—

July 1, 1933 to June 30, 1934

	Kevin	Cat Creek	Pondera & Ban- natyne	Lake Basin	Elk Basin	Cut Bank	All Fields
3rd Quarter, 1933....	\$ 7,078.95	\$1,681.96	\$1,644.53	\$133.99	\$ 653.14	\$1,792.03	\$12,984.60
4th Quarter, 1933....	7,827.74	1,562.16	2,093.09	176.52	1,369.72	2,637.56	15,666.79
1st Quarter, 1934....	9,061.48	1,469.51	2,083.95	189.37	61.98	4,136.21	17,002.50
2nd Quarter, 1934....	10,719.16	1,521.41	1,962.63	184.71	65.53	5,633.67	20,087.11
	<u>\$34,687.33</u>	<u>\$6,235.04</u>	<u>\$7,784.20</u>	<u>\$684.59</u>	<u>\$2,150.37</u>	<u>\$14,199.47</u>	<u>\$65,741.00</u>

## COAL MINERS AND DEALERS LICENSE TAX

Chapter 182 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1921, provides for a license tax in an amount equal to 5 cents per ton on each ton of coal mined within the state, and an equal amount on each ton of coal shipped into and sold within the state. All license taxes collected under this provision shall be deposited to the credit of the general fund of the state.

## Coal License Taxes Determined by State Board of Equalization

## FROM PRODUCTION AND SALES DURING

FISCAL YEAR—July 1, 1932 to June 30, 1933

	Tax Payable by Producers	Tax Payable by Dealers	TOTAL
3rd Quarter, 1932.....	\$ 18,392.70	\$ 417.06	\$ 18,809.76
4th Quarter, 1932.....	36,118.55	1,972.81	38,091.36
1st Quarter, 1933.....	26,799.44	1,159.02	27,958.46
2nd Quarter, 1933.....	17,778.07	481.12	18,259.19
Totals .....	<u>\$ 99,088.76</u>	<u>\$4,030.01</u>	<u>\$103,118.77</u>

## FROM PRODUCTION AND SALES DURING

FISCAL YEAR—July 1, 1933 to June 30, 1934

	Tax Payable	Tax Payable	TOTAL
3rd Quarter, 1933.....	\$ 28,144.67	\$ 380.16	\$ 28,524.83
4th Quarter, 1933.....	36,667.10	1,279.25	37,946.35
1st Quarter, 1934.....	27,259.84	961.66	28,221.50
2nd Quarter, 1934.....	22,880.18	311.53	23,191.71
Totals.....	<u>\$114,951.79</u>	<u>\$2,932.60</u>	<u>\$117,884.39</u>

## CEMENT PRODUCERS AND DEALERS LICENSE TAX

Chapter 184 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1921, as amended by the Legislature of 1925, provides for a license tax on cement in an amount equal to 4 cents per barrel of three hundred and seventy-six pounds, and a license tax on cement plaster or gypsum in an amount equal to 5 cents per ton of two thousand pounds, on all cement, cement plaster or gypsum manufactured within the state, and an equal amount on all cement, cement plaster, or gypsum imported for sale or use within the state. The license tax collected under the provisions of this act shall be deposited to the credit of the general fund of the state.

## Cement License Taxes Determined by State Board of Equalization

FROM DEALERS & MANUFACTURERS DURING  
FISCAL YEAR—July 1, 1932 to June 30, 1933

	Tax Payable by Dealers	Tax Payable by Mfrs.	TOTAL
3rd Quarter, 1932.....	\$243.90	\$ 7,334.15	\$ 7,578.05
4th Quarter, 1932.....	77.39	4,672.70	4,750.09
1st Quarter, 1933.....	207.56	46.75	254.31
2nd Quarter, 1933.....	59.04	107.15	166.19
Totals.....	\$587.89	\$12,160.75	\$12,748.64

FROM DEALERS & MANUFACTURERS DURING  
FISCAL YEAR—July 1, 1933 to June 30, 1934

3rd Quarter, 1933.....	\$ 64.56	\$ 100.60	\$ 165.16
4th Quarter, 1933.....	45.01	70.60	115.61
1st Quarter, 1934.....	309.50	81.30	390.80
2nd Quarter, 1934.....	85.62	1,180.00	1,265.62
Totals.....	\$504.69	\$ 1,432.50	\$ 1,937.19

CARBON BLACK LICENSE TAX COLLECTED BY THE STATE  
BOARD OF EQUALIZATION

Chapter 97, Laws of 1929, Section 2. "Every person engaged in or carrying on within this state the business of producing or manufacturing for sale, profit or use the commodity or substance known as "Carbon black," hereinabove defined, must, for the year 1929, and each year thereafter, when engaged in or carrying on any such business in this State, pay to the State Treasurer for the exclusive use and benefit of the State of Montana, a license tax for engaging in and carrying on such business in an amount equal to one-eighth ( $\frac{1}{8}$ ) of one cent (1c) for each pound of carbon black produced or manufactured by such person within the State during the year."

	TAX
July 1, 1930 to December 31, 1930.....	\$337.16
January 1, 1931 to June 30, 1931.....	165.66
July 1, 1931 to December 31, 1931.....	60.54
January 1, 1932 to June 30, 1932.....	
Total.....	\$563.36

No carbon black manufactured for the years 1932, 1933 and the first six months of 1934.

### ELECTRICAL ENERGY TAX

Under the provisions of Chapter 51 of the Extraordinary Session of the Twenty-third Legislative Assembly (1933-34) a license tax was levied upon persons and corporations engaged in business of generating electrical energy either through water power or by any other means.

The rate of tax is  $\frac{5}{8}$  of 1% of the gross amount of money received on account of sales of electricity and electrical energy in this state.

There are 26 such companies licensed under the provisions of this act.

The amount of money collected up to the close of the fiscal year, June 30th, 1934, amounted to the sum of \$6,141.21 and the amount collected since the law became effective, April 15th, 1934, to December 1st, 1934, amounts to the sum of \$23,647.71.

### NATURAL GAS DISTRIBUTORS TAX

Chapter 180 of the Laws of 1933 provided for a license tax upon persons and corporations engaged in the business of distributing to the public within this state, natural gas, produced or not produced within this state and on natural gas produced within this state conveyed through a pipe line to a point outside this state. The rate fixed was  $\frac{1}{8}$  of one cent per one thousand cubic feet of gas distributed.

This was amended by Chapter 52 of the laws of the Extraordinary Session of the Twenty-third Legislative Assembly so as to increase the rate of tax to  $\frac{3}{8}$  of one cent per one thousand cubic feet of gas distributed.

There are 19 such companies reporting and the amount of tax determined up to June 30th, 1933, amounted to the sum of \$6,454.21 and from July 1st, 1933 to June 30th, 1934, the amount determined was the sum of \$24,144.11.

The companies engaged in the business of producing natural gas within this state and transporting same through a pipe line to a point without the state have refused to pay the tax upon the grounds same violates the federal constitution as being a burden upon interstate commerce and suits have been instituted in the courts to determine this constitutional question.

### CONTRACTORS LICENSE TAX

Under the provisions of Chapter 55 laws of the Extraordinary Session of the Twenty-third Legislative Assembly (1933-34) a license tax was imposed upon all persons and corporations engaged in the business of contracting.

The act defines the word "contractor" as follows:

"The word 'contractor' means and includes any person, firm or corporation accepting or offering to accept orders or contracts for doing any work on or in any building or structure, requiring the use of paint, stone, brick, mortar, wood, cement, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead, electric wiring, or other material, or any other building material; or who shall accept or offer to accept contracts to do any grading, paving, curbing or other work on sidewalks, street, alleys, or highways, public or private property, using asphalt, brick, stone, cement, concrete, wood, or any composition; or who shall accept or offer to accept an order or contract to construct any sewer of stone, brick, terra cotta, or other material, or who shall accept any other work which shall require labor or any other work to be done by labor other than solely by the personal labor of the person contracting to do such labor, or who shall construct or aid in the construction or improvement of any project, enterprise or undertaking by contract."

A minimum annual license fee of \$1.00 is required of all contractors and in addition a further amount, based upon gross receipts, graduated from \$15.00 to \$400.00.

There have been 709 contractors licensed under this act and the total tax collected since the enactment of the law up to December 1st, 1934, amounts to the sum of \$4,201.00.



### TELEGRAPH COMPANIES LICENSE TAX

Under the provisions of Chapter 41, laws of the Extraordinary Session of the Twenty-third Legislative Assembly (1933-34) a license tax was imposed upon persons and corporations operating a telegraph business within this state.

The tax rate is 1% of the gross income derived from Montana intrastate business of such companies. The total tax collected since the enactment of this law (January 16th, 1934 to December 1st, 1934), amounts to the sum of \$371.56.

### INHERITANCE TAX DIVISION

During the last biennial period the receipts from inheritance taxes totalled \$341,082.70. This amount is somewhat below the average for a number of years prior. This can be readily understood by considering the sources from which the tax is derived. From a great many of the smaller estates, by reason of deductions and exemptions allowed by law, no tax is due. There have been but one or two estates of any considerable size closed and the tax paid within the last biennial period. Usually in the larger estates quite a large proportion of the assets consist of stocks, bonds and other property with a fluctuating value and assets of this nature during the period under consideration have been at a very low value thereby reducing the gross value of the estate. Not a few of these estates from which a large tax could reasonably be expected have proven to be insolvent.

The two year period covered by this report is the first such period since the inheritance tax law was passed during which we received no inheritance taxes from non-resident estates holding stocks and bonds of Montana corporations, mortgages on Montana real estate, bank deposits in Montana banks, and other intangibles. On January 4, 1932, the U. S. Supreme Court reversed its former decision and we were not after that date permitted to tax assets of this nature belonging to non-resident decedents. Quite a portion of inheritance taxes were derived from this source. During the 18 months of the biennial period immediately previous to the one covered by this report, from the beginning of the last biennial period up to January 4, 1932, the date of the U. S. Supreme Court decision, upwards of \$80,000 was collected from non-resident decedents owning such intangible personal property.

At the Special Session of the Legislature, 1933-1934, an act was passed doubling the rates for inheritance tax purposes. The increased rates under the new law were in force only a little over five months of the period to which this report applies, during which time no estate of a large amount was closed and the inheritance tax paid. For that reason the inheritance tax receipts have as yet been affected but little by reason of the increased rates.

Between July 1, 1932 and June 30, 1934, 7241 separate reports were received. The total cost of collection including salaries and all inheritance tax supplies furnished all the counties in the state is less than 2% of the total collected.

### FREIGHT LINE TAX

Chapter 165, Revised Codes of Montana, 1921, imposed a tax of 5 per cent upon the total gross earnings of freight line companies from all sources within the state. Chapter 185, Laws of 1925, reduced the tax to the equivalent of 2 per cent of such gross earnings, and Chapter 75, Laws of 1931 set the rate back to the original 5 per cent, whereupon most of the larger taxpayers paid under protest, alleging the law unconstitutional. Their contention was upheld by the Montana Supreme Court in a decision handed down May 13, 1933. (*Fruit Growers Express v. Brett*, State Treasurer, 94 Mont. 281.)

The total amount of tax assessed against the various companies for the year 1931 was \$68,582.98, of which \$14,436.31 was paid without protest, \$49,204.86 paid under protest, and \$4,941.81 not paid at all. Efforts made to collect this delinquency met with little success because the law was under fire. The amount paid without protest, \$14,436.31, was turned over to the state treasurer and became a part of the state general

fund. The amount paid under protest, \$49,204.86, was likewise turned over to the state treasurer and placed in the protested tax fund, from which it was refunded to the taxpayers upon final determination of the lawsuit.

The total amount assessed in 1932 was \$52,463.63. Due to the fact that the District Court of Lewis and Clark County had decided against the State before taxes were due, collections were small. Only \$2,736.77 was paid without protest, and only \$6,700.42 paid under protest. The balance, \$43,026.44, was not paid. The amounts collected were turned over to the state treasurer and were disposed of in the same manner as the 1931 taxes.

No freight line tax has been collected subsequent to the Supreme Court decision, for Montana has had no valid freight line tax law since that date. The situation is one that deserves your early attention and remedial action, and in order to facilitate such action we are preparing a bill which will be submitted to your Honorable Body or to the proper committee early in the session. We believe you will find it of assistance in drafting the bill which you, in your best judgment, will enact into law.

#### PERSONAL INCOME TAX

The Twenty-third Legislative Assembly (1933) enacted a graduated and progressive personal income tax law, the tax to be first levied and paid in the year 1934 with respect to taxable income for the calendar year 1933 (Chapter 181, Session Laws 1933). At the same session the Assembly submitted a constitutional amendment to the people to be voted upon at the general election 1934. This proposed amendment carried by a vote of 106,010 votes for the amendment and 60,912 votes against the amendment.

Prior to the election upon the constitutional amendment, the law was attacked as being violative of our constitution in the case of O'Connell v. State Board of Equalization (95 Mont. 91). The law was upheld by the supreme court.

The rate of tax is as follows:

- (a)—On the first \$2,000 of net income, or any part thereof, at the rate of one per centum
- (b)—On the second \$2,000 of net income, or any part thereof, two per centum
- (c)—On the third \$2,000 of net income, or any part thereof, three per centum
- (d)—On any net income in excess of \$6,000 at the rate of four per centum

The Extraordinary Session of the Twenty-third Legislative Assembly (1933-34) amended the law so as to provide for an additional graduated surtax (Chapter 40, Extraordinary Session 1933-34).

This amendment was questioned in the case of Mills v. State Board of Equalization, 97 Mont. 13, 33 Pac. (2d.) 563, and this board was restrained by a permanent injunction from enforcing the provisions of the surtax amendment.

The act provides for a tax levied upon the income of natural persons, partnerships and fiduciaries and does not include corporations; corporations being required by other statutes to pay a license tax measured by their net income at a flat rate of 2% without exemption.

During the year of 1934 there was assessed on 15,675 individuals and partnerships, income taxes in the amount of \$186,342. Of this amount \$8,519.09 was refunded to the taxpayers because of the fact that the surtax was held to be unconstitutional.

\$1,507.44 is still uncollected, leaving as a net collection, as of December 1, 1934, the sum of \$176,313.47. However, these figures do not clearly reflect the tax that will be eventually collected on the income for 1933 for the reason that many large taxpayers took as deductions in the computation of their tax, losses on the sale of securities, basing their losses on the difference between the cost and selling price.

The State Board of Equalization, in their interpretation of the law, has promulgated a regulation holding that the value as of January 1, 1933, which was the basic date of the law, is also a factor.

The District Court of Missoula County, in the case of A. N. Whitlock versus the State Board of Equalization has decided in favor of the State Board of Equalization. If the Supreme Court should sustain the lower court's decision this will mean a substantial increase in 1933 taxes payable.

The following schedule shows the classes of taxpayers, the gross tax paid by each class, and the average tax paid by each class as of the fiscal year ending June 30, 1934.

CLASSIFICATION SHOWING THE AMOUNT OF INCOME TAX PAID BY EACH CLASS DURING THE FISCAL YEAR ENDING JUNE 30, 1934.

	Number Filed	Amount Paid	Average
Bank and corporation managers and officials	996	\$ 29,181.78	\$29.29
Bookkeepers, stenographers, clerks and salesmen	1,772	8,201.50	4.62
Cafes and hotels	232	1,354.34	5.83
City, county, and state employees	1,186	7,747.12	6.53
Educators	1,634	8,552.88	5.23
Farms, dairies, and livestock	737	7,009.89	9.51
Gas and oil, garages, and service stations	418	3,786.52	9.05
Insurance, real estate, and investments	410	5,297.83	12.92
Laborers	205	673.97	3.28
Motor dealers	121	2,958.71	24.45
Newspapers and printing establishments	275	2,424.64	8.81
Professions (doctors, lawyers, dentists, nurses, architects, accountants, etc.)	775	15,943.33	20.57
Retail establishments (individually owned businesses not shown in other classifications)	1,208	10,496.53	8.68
Skilled laborers	641	3,061.32	4.77
Transportation (railroad, airline, bus line, and express employees)	1,522	7,650.01	5.02
Miscellaneous (includes income from estates and retired persons whose entire income is from dividends and interest; also those returns where the source of income has not been indicated)	698	34,506.13	49.43
Total classified returns	12,830	\$148,846.53	
Partnership and fiduciary returns	1,300	1,300.00	
Unclassified returns	112	3,018.07	26.94
Non-taxable returns	2,800		
<b>TOTAL</b>	<b>17,042</b>	<b>\$153,164.60</b>	

## CHAIN STORE DEPARTMENT

Under the provisions of Chapter 155 of the Twenty-third Legislative Assembly this board was directed to to administer the so-called "Chain Store License Act."

Under this Act each and every place of business where goods, wares, merchandise or petroleum products are sold is defined as a "Store" and is required to have a license. The fees set up in the act are as follows:

For one and two stores under the same management, the fee is \$2.50;

For the third and fourth stores, the fee is \$15.00;

For the fifth and sixth stores, the fee is \$20.00;

For the seventh, eighth, ninth and tenth stores, the fee is \$25.00, and all stores in excess of ten, \$30.00.

In addition to the above fees, a filing fee of \$.50 is required for each store. The act also contains provisions that a half year license may be issued for a place of business opened after the first of July.

As a matter of convenience, the licenses issued to the above groups of stores have been designated as A, B, C, D, & E. This act went into force and effect the first day of July, 1933, and during 1933 this board issued licenses as follows:

A licenses issued	5,673
B licenses issued	151
C licenses issued	91
D licenses issued	108
E licenses issued ...	594

The above numbers include cancellations and assignments. The board collected for the above licenses \$22,276.95, of which amount \$8,249.50 was paid under protest.

For the period beginning January 1st and ending June 30th, 1934, this board has issued the following licenses:

A licenses issued.....	5,702
B licenses issued.....	140
C licenses issued.....	80
D licenses issued.....	106
E licenses issued.....	542

For the above licenses there was received \$40,150.00, of this amount \$14,821.25 was paid under protest.

A number of cases are pending in the courts attacking the constitutionality of this act.

## CIGARETTE DEPARTMENT

By the action of the Extraordinary Session of the Twenty-third Legislative Assembly, this board was directed to administer the collection of the cigarette license fee

The former cigarette license act had been administered by the County Treasurer of the various counties of the state and the fee was in the sum of \$25.00 per annum. Under the provisions of the amended act, the fee was reduced to \$5.00. Commencing January 3rd, 1934, this board collected up to and including the 30th day of June, 1934, \$9,995.00.

## BEER DEPARTMENT

Under the provisions of Chapter 106 of the Laws of the Twenty-third Legislative Assembly, commonly known as the Montana Beer Act, this board was designated as the authority for the administration of such act. This act was approved on the fourteenth day of March, 1933, and became effective upon the same date as the federal statute legalizing the sale and distribution of 3.2 beer, to-wit: the 7th day of April, 1933.

In the above mentioned act, licenses and fees therefor were designated as follows:

	Amount of Fee	Number Issued
Brewer .....	\$ 750.00	6
Wholesale .....	150.00	267
Retail .....	300.00	394
Hotel .....	125.00	46
Restaurant .....	100.00	199
Club .....	50.00	60
Common Carrier .....	25.00	34

The act also provided that a tax of \$.50 per barrel of 31 gallons be levied upon each and every barrel of beer sold in the State of Montana. Under this act, this Board collected a total of \$228,863.90 up to and including the 31st day of December, 1933. Of this amount \$45,263.90 was derived from barrelage tax and \$183,600.00 was from license fees.

During the Extraordinary Session of the Twenty-third Legislative Assembly, the Montana Beer Act was amended, particularly in the amount of tax levied and the various kinds of licenses to be issued. Under the amended act the annual license fees were as follows:

	Amount of Fee	Number Issued
Brewer .....	\$ 750.00	8
Wholesale .....	300.00	81
Retail .....	200.00	1,068
Club .....	50.00	42
Common Carrier .....	25.00	37
Special Licenses .....	10.00 per day, minimum fee of \$25.00	11

The barrelage tax was raised from \$.50 to \$1.00 per barrel of 31 gallons upon all sales in Montana.

The above fees aggregated the amount of \$247,235.00 and barrelage taxes were paid in the sum of \$79,399.14, a total of \$326,634.14, received up to June 30th, 1934.

## Distribution of Funds

Under the provisions of the beer act of 1934 this Board was required to allocate  $\frac{1}{2}$  of the taxes and license fees to the General Fund of the State of Montana and the remaining one-half to the Emergency Relief Fund and in compliance therewith this board, up to the time that this report went to press, had allocated to the General Fund \$226,277.66 and a like amount to the Emergency Relief Fund.

Up to the time of this report going to press this board had collected under the provisions of the act of 1934, the sum of \$461,532.27, of this amount \$199,177.27 was received from the barrelage tax and \$265,055.00 from the licenses.

## GASOLINE LICENSE LAW

Chapter 92, Laws of 1929, provides for a license tax equal in amount to 5 cents per gallon on all gasoline manufactured and sold within the state, and on all gasoline shipped into the state.

Seventy-five per cent of the money derived from this license tax is credited to the State Highway Fund, and twenty-five per cent to the Gasoline License Draw-back Fund.\*

## FISCAL YEAR—July 1932 to June 1933

	Refiners	Distributors & Dealers	TOTALS
1932—July .....	\$ 129,426.03	\$ 167,859.06	\$ 297,285.09
August .....	183,098.01	352,888.79	535,986.80
September .....	174,179.00	187,036.66	361,215.66
October .....	122,273.74	160,575.44	282,849.18
November .....	99,994.61	131,302.63	231,297.24
December .....	71,372.64	84,076.97	155,449.61
1933—January .....	69,465.65	104,215.95	173,681.60
February .....	55,064.83	73,514.79	128,579.62
March .....	101,355.41	127,505.27	228,860.68
April .....	125,584.18	192,333.27	317,917.45
May .....	134,029.57	206,394.85	340,424.42
June .....	153,520.83	219,741.07	373,261.90
	<u>\$1,419,364.50</u>	<u>\$2,007,444.75</u>	<u>\$3,426,809.25</u>

## FISCAL YEAR—July 1933 to June 1934

	Refiners	Distributors & Dealers	TOTALS
1933—July .....	\$ 139,101.40	\$ 197,778.79	\$ 336,880.19
August .....	209,785.91	217,138.68	426,924.59
September .....	157,043.37	185,304.28	342,347.65
October .....	152,445.87	204,632.56	357,078.43
November .....	117,147.57	126,922.92	244,070.49
December .....	92,796.22	96,026.12	188,822.34
1934—January .....	96,945.61	132,082.87	229,028.48
February .....	103,179.10	113,693.72	216,872.82
March .....	139,409.60	148,020.20	287,429.80
April .....	171,977.79	201,831.00	373,808.79
May .....	188,491.98	204,965.67	393,457.65
June .....	199,558.95	217,722.24	417,281.19
	<u>\$1,767,883.37</u>	<u>\$2,046,119.05</u>	<u>\$3,814,002.42</u>

Chapter 92, Laws of 1929, Section 2383. "In making the computation of license tax due, two per cent (2%) of the amount of such tax shall be deducted as an allowance for evaporation and other loss of gasoline handled by such dealer."

Amount deducted on gasoline tax paid by dealers from July 1, 1932  
to June 30, 1934, 2% for evaporation and other loss \$147,771.67

Amount of gasoline sold United States Government agencies from  
July 1, 1932 to June 30, 1934, on which no tax was collected,  
3, 477,263 gallons, tax \$173,863.15

Total \$321,534.82

(See Panhandle Oil Co. vs. Mississippi, 277 U. S. 218)

\*If Drawback Fund is insufficient, State Treasurer shall transfer from Highway Fund. At end of fiscal year all money in Drawback fund is transferred to Highway Fund.



### GASOLINE MANUFACTURED AND IMPORTED INTO MONTANA FROM 1921 TO 1933 INCLUSIVE.

	Manufactured	Exported	Sold	Imported	Total Gallons
1921	308,490	None	308,490	17,008,319	17,316,809
1922	3,728,288	None	3,728,288	20,873,168	24,601,456
1923	11,672,234	620,095	11,052,139	21,104,474	32,156,613
1924	26,022,212	4,973,913	21,048,299	13,336,962	34,385,261
1925	31,950,588	4,594,226	27,356,362	12,222,844	39,579,206
1926	37,212,681	4,049,877	33,162,804	15,441,997	48,604,801
1927	31,526,296	2,631,111	28,895,185	22,619,499	51,514,684
1928	38,833,256	3,326,275	35,506,981	36,049,490	71,556,471
1929	39,404,549	8,611,361	30,793,188	51,990,463	82,783,651
1930	33,895,186	5,562,527	28,332,661	51,360,609	79,693,270
1931	39,077,006	4,487,262	34,589,744	43,054,316	77,644,060
1932	34,746,470	4,609,632	30,243,632	39,869,994	70,113,626
1933	37,185,970	4,941,668	32,244,302	38,446,624	70,690,926
	365,563,226	48,407,947	317,262,075	383,378,759	700,640,834

NOTE included in above gallonage is small percentage of gasoline upon which no tax has been paid, due to sales to United States agencies, National Parks and two per cent allowed for evaporation and other loss

### RECEIPTS FROM GASOLINE TAX FROM 1921 TO 1933 INCLUSIVE.

1921	\$ 185,277.55
1922	341,370.43
1923	411,258.04
1924	554,332.35
1925	630,389.28
1926	682,023.69
1927	1,767,408.16
1928	2,194,070.58
1929	3,770,755.07
1930	3,873,828.42
1931	3,801,887.63
1932	3,421,503.55
1933	3,415,360.46
	\$ 25,080,465.21

## GASOLINE LICENSE TAX DRAWBACKS

July 1, 1932 to June 30, 1933

	Amount Allowed	Agriculture	Lumbering	Highways	Aviation	*Miscel- laneous
Beaverhead ..	\$ 1,649.97	\$ 1,179.90	\$ 2.70	.....	\$ 16.15	\$ 451.22
Big Horn.....	10,392.72	9,248.77	9.65	922.45	.....	211.85
Blaine.....	13,732.86	13,043.56	.....	418.00	14.15	257.15
Broadwater ..	4,638.54	2,901.95	15.75	1,399.64	.....	321.20
Carbon.....	9,855.22	5,576.68	.....	3,948.94	.....	329.60
Carter.....	1,727.89	1,354.02	14.75	162.40	.....	196.72
Cascade.....	35,446.79	23,338.64	.....	9,516.11	357.50	2,224.54
Chouteau.....	35,388.18	34,968.03	.....	179.85	.....	240.30
Custer.....	8,534.40	7,052.05	5.50	1,170.65	50.25	255.95
Daniels ..	27,670.94	26,998.92	.....	389.15	.....	282.87
Dawson ..	20,252.14	19,752.79	.....	66.45	5.22	427.68
Deer Lodge ..	2,073.43	640.55	.....	937.48	.....	495.40
Fallon.....	10,311.08	9,442.88	.....	743.75	.....	124.45
Fergus.....	25,904.57	23,973.75	.....	1,218.24	62.53	660.06
Flathead.....	7,493.53	1,807.11	2,387.25	144.26	62.07	3,092.85
Gallatin.....	10,174.10	8,747.78	1.75	2,251.00	.....	1,173.57
Garfield.....	5,671.61	5,918.54	.....	42.92	.....	610.15
Glacier.....	8,377.65	3,564.82	.....	3,686.80	.....	1,126.03
Golden Valley..	1,399.64	960.29	.....	377.80	.....	61.55
Granite.....	748.30	365.90	7.50	216.95	.....	157.95
Hill.....	26,963.08	26,399.15	.....	.....	57.68	506.25
Jefferson ..	1,492.09	433.57	71.40	761.25	.....	225.87
Judith Basin ..	12,516.17	11,787.32	347.75	336.50	.....	44.60
Lake.....	4,779.42	4,167.87	77.75	27.75	.....	506.05
Lewis & Clark ..	5,498.19	3,186.33	62.50	174.85	469.40	1,605.11
Liberty.....	7,773.61	6,879.76	.....	815.50	.....	78.35
Lincoln.....	1,013.32	470.72	2,742.95	499.89	.....	299.76
Madison.....	2,570.20	1,855.63	56.25	5.60	.....	652.82
McCone.....	19,702.96	19,499.16	.....	121.50	.....	82.30
Meagher.....	1,200.50	1,005.15	27.75	.....	.....	167.60
Mineral ..	2,167.34	116.09	.....	1,064.92	.....	986.33
Missoula.....	5,088.76	1,436.65	1,491.28	854.65	407.78	898.40
Musselshell ..	2,576.74	1,925.74	2.50	285.20	.....	363.30
Park.....	2,941.70	2,178.75	94.55	.....	.....	668.40
Petroleum.....	2,779.14	1,839.37	.....	843.72	.....	96.05
Phillips.....	20,293.96	18,723.36	.....	1,106.77	5.90	457.93
Pondera.....	12,605.16	10,441.74	.....	1,279.57	17.05	866.80
Powder River ..	3,551.85	3,231.63	8.00	136.10	.....	176.12
Powell.....	2,416.07	837.95	.....	35.17	.....	1,542.95
Prairie.....	7,943.78	7,504.65	.....	399.90	.....	39.23
Ravalli.....	6,851.79	5,113.44	901.20	580.20	.....	256.95
Richland.....	25,691.94	24,015.45	7.00	1,195.40	.....	474.09
Roosevelt.....	10,933.93	39,727.42	22.50	888.96	26.35	268.70
Rosebud.....	5,835.14	4,865.75	.....	742.84	.....	226.55
Sanders.....	1,400.16	897.21	175.37	40.75	.....	286.83
Sheridan.....	34,551.96	33,977.46	.....	160.50	25.20	398.80
Silver Bow ..	7,969.32	209.55	.....	1,459.06	4,179.55	3,121.16
Stillwater ..	5,149.68	4,467.69	.....	393.42	2.50	286.07
Sweet Grass ..	1,459.62	1,306.82	5.90	132.80	.....	14.10
Teton.....	24,622.77	21,209.06	.....	2,374.50	.....	1,039.21
Toole.....	11,141.14	6,392.14	.....	2,926.40	38.05	1,784.55
Treasure.....	4,436.44	1,939.67	.....	2,449.82	.....	46.95
Valley.....	33,928.64	31,500.47	.....	1,672.95	47.85	707.37
Wheatland ..	1,192.38	1,176.13	.....	.....	.....	16.25
Wibaux.....	5,795.93	1,717.43	.....	.....	.....	78.50
Yellowstone ..	13,962.97	9,354.91	18.92	3,704.42	36.25	843.47
	**51,416.35	668.16	.....	5,747.00	102.00	45,009.19
THE STATE ..	\$667,557.76	\$514,186.28	\$8,558.42	\$61,005.59	\$5,993.43	\$77,814.04

Number of Claims Presented from July 1, 1932 to June 30, 1933

32,103

\*Lighting systems, dredging, general construction work, garage work, drilling water wells, pumping water, operating motor boats for pleasure and as ferries, refrigerating systems, blacksmith, plumbing and painting work, printing press, pile driving, cooking, ditching and welding.

\*\*Gasoline used to operate mechanical amusements; in operation and construction of railroads and in stationary engines in the various counties, where claimants reside outside the State of Montana.



## GASOLINE LICENSE TAX DRAWBACKS

July 1, 1933 to June 30, 1934

	Amount Allowed	Agriculture	Lumbering	Highways	Aviation	*Miscel- laneous
Beaverhead	\$ 1,916.71	\$ 1,425.13	\$ 10.50	.....	\$ 41.15	\$ 439.93
Big Horn	9,964.00	8,941.13	42.42	537.15	.....	443.30
Blaine	13,094.05	11,919.60	.....	890.15	.....	284.30
Broadwater	3,758.60	1,906.66	.....	1,157.82	.....	694.12
Carbon	9,170.21	3,679.81	.....	5,199.13	.....	291.27
Carter	1,683.69	1,297.92	7.15	109.17	.....	269.45
Cascade	27,432.73	21,140.73	.....	4,642.10	222.05	1,427.85
Chouteau	31,561.05	31,318.02	.....	.....	17.60	225.43
Custer	9,520.12	5,555.56	5.20	3,227.30	106.16	625.60
Daniels	27,085.67	26,498.34	190.48	125.65	.....	271.20
Dawson	19,351.10	18,552.98	.....	540.20	11.02	246.90
Deer Lodge	2,631.07	753.80	46.30	614.18	6.70	1,210.09
Fallon	9,748.98	8,746.61	.....	928.15	.....	74.22
Fergus	24,144.53	23,035.40	.....	419.59	67.67	621.87
Flathead	6,581.88	1,641.11	3,408.75	21.40	104.93	1,405.69
Gallatin	11,211.26	5,279.64	80.15	4,599.72	8.25	1,243.50
Garfield	5,378.06	4,967.71	8.25	.....	.....	402.10
Glacier	5,517.42	3,325.43	.....	502.25	.....	1,689.74
Golden Valley	1,401.40	1,082.83	.....	245.86	.....	72.72
Granite	2,421.77	361.15	.....	1,020.27	.....	1,040.35
Hill	21,429.06	20,899.55	.....	32.50	.....	497.01
Jefferson	1,260.38	196.90	156.65	10.00	.....	896.83
Judith Basin	9,385.94	8,830.24	.....	508.75	.....	46.95
Lake	4,368.46	3,072.24	280.55	.....	.....	1,015.67
Lewis & Clark	4,627.80	2,380.22	112.25	.....	502.70	1,632.63
Liberty	6,916.36	6,419.28	.....	445.08	.....	52.00
Lincoln	4,641.76	300.57	3,023.12	821.05	.....	497.02
Madison	3,222.83	1,461.21	27.50	275.67	.....	1,458.45
McCone	14,282.74	14,086.69	.....	115.75	.....	80.30
Meagher	1,006.61	732.89	.....	18.00	.....	255.72
Mineral	3,042.99	82.85	19.20	2,110.73	.....	830.21
Missoula	4,412.84	1,405.05	1,023.85	1,040.05	298.66	456.23
Musselshell	1,898.46	1,620.44	.....	.....	.....	278.02
Park	3,288.65	2,020.39	33.50	621.05	.....	613.71
Petroleum	2,401.43	2,011.64	.....	126.59	.....	263.20
Phillips	17,668.22	16,196.20	.....	838.00	.....	634.02
Pondera	12,385.14	10,075.74	.....	1,088.00	.....	1,223.40
Powder River	2,841.12	2,573.60	.....	86.30	.....	181.22
Powell	2,127.33	582.15	.....	229.78	.....	1,315.40
Prairie	6,508.05	5,828.53	.....	582.10	.....	97.42
Ravalli	9,104.45	5,707.45	2,003.80	570.75	5.45	817.00
Richland	30,310.90	28,176.18	11.50	1,543.40	.....	579.82
Roosevelt	43,195.81	42,194.16	23.70	787.95	2.00	188.00
Rosebud	5,085.07	4,019.95	44.00	585.85	.....	435.27
Sanders	5,787.56	2,622.77	969.96	323.50	5.42	1,865.91
Sheridan	38,594.76	37,729.02	.....	336.30	29.95	499.49
Silver Bow	10,414.26	259.05	.....	2,145.79	5,159.05	2,850.37
Stillwater	4,545.54	3,516.86	.....	793.26	.....	235.42
Sweet Grass	776.09	661.49	.....	54.10	.....	60.50
Teton	20,355.49	19,089.47	.....	963.45	.....	302.57
Toole	9,023.95	6,362.78	.....	1,036.35	117.17	1,507.65
Treasure	1,643.55	1,423.30	.....	.....	.....	220.25
Valley	25,256.27	23,495.68	.....	551.45	.....	1,209.14
Wheatland	1,855.65	1,316.80	.....	491.25	.....	47.60
Wibaux	6,624.02	6,427.82	.....	134.35	.....	61.85
Yellowstone	14,556.04	9,692.35	.....	3,566.92	23.25	1,273.52
**55,929.38	2,641.05	.....	.....	149.50	5,285.82	47,853.01
THE STATE	\$634,349.26	\$477,542.12	\$11,528.78	\$47,761.65	\$12,015.30	\$85,501.41

Number of Claims Presented from July 1, 1933 to June 30, 1934 ..... 30,476

\*Lighting systems, dredging, general construction work, garage work, drilling water wells, pumping water, operating motor boats for pleasure and as ferries, refrigerating systems, blacksmith, plumbing and painting work, printing press, pile driving, cooking, ditching and welding.

\*\*Gasoline used to operate mechanical amusements; in operation and construction of railroads and in stationary engines in the various counties, where claimants reside outside the State of Montana.

### TAXATION OF MINES

At the time of the constitutional convention, in 1889, Montana's only industries worthy of mention were metal mining and stock raising, with mining greatly predominant. Because of the peculiar character of mining property, and in recognition perhaps, of the practical impossibility of intelligently valuing our fissure vein mines, the delegates to that convention wrote into the constitution the "net proceeds clause" providing a special method for the assessment of such property. Under this provision and subsequent legislation mines are assessed by the county assessors at the price paid the Government therefor, and on improvements and machinery of all kinds. If the surface ground has a separate and independent value for some other purpose it is assessed at its full value for such other purpose. Net proceeds are assessed by the State Board of Equalization, such assessments being based on verified statements filed with the board by the producers and allocated to the counties in which the mines are situated. The **taxable** value of the assessment at the price paid the Government (\$2.50 to \$20.00 per acre) and of the net proceeds assessment is 100% of the full and true value. The taxable value of the machinery, structures and appurtenances is 30% of the full and true value. These assessments all take the regular levies applicable to the taxing district in which the property is located.

Coal mines, oil properties, lime rock, gypsum and other quarries, and mines producing precious or semi-precious gems or stones, or any other valuable mineral or minerals, all come within the provisions of the net proceeds law and are assessed as outlined above.

#### Royalties

Royalties are assessed direct to the persons receiving same and are valued for taxation purposes at the amount received **less** an allowance for the same depletion allowed by the federal government on income tax returns. There is also a provision for deduction of storage charge in cases where the royalty owner incurs that expense. The assessment is assigned to Class 1, taxable at 100 per cent.

#### Mines License Taxes

In addition to the taxes paid on the assessments listed above, coal mine operators are required to pay direct to the state treasurer a **license** tax of five cents per ton on all coal mined; oil producers pay two per cent of the value of all oil produced; cement manufacturers pay four cents per barrel, plaster manufacturers pay five cents per ton, and metal mine operators pay annually a tax based on the market value of the metals produced. Coal, oil, cement and plaster license taxes are treated more fully in another part of this report.

#### Metal Mines License Tax

The amount of metal mines license tax is determined by the State Board of Equalization from verified reports filed by the metal producers, and in this connection the board has authority to examine the books of smelters and reduction works if it deems such examination necessary or advisable. The first \$100,000 of gross production in each year is tax exempt; the next \$150,000 or portion thereof pays a tax of  $\frac{1}{4}$  of 1%; the next \$150,000 or portion thereof pays a tax of  $\frac{1}{2}$  of 1%; the next \$100,000 or portion thereof pays a tax of  $\frac{3}{4}$  of 1%, and all over \$500,000 pays a tax of 1%.

In arriving at the market value of the metals, average quotations in Engineering and Mining Journal are used as a base, and from these average prices the Montana value is determined. The same average prices govern all assessments. The amount payable by the metal producers in 1933 was \$36,350.75. In 1934 the amount payable is \$61,845.58. One-half of this revenue is credited to the general fund of the state, and one-half to the common school equalization fund.

## METAL MINES

## 1932 Production—Taxable 1933

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Broadwater	285	\$ 7,761	\$ None	\$ None	\$ .....
Cascade	43	2,225	38	325	363
Granite	25,202	206,600	65,804	1,302	67,106
Jefferson	75	5,401	None	873	873
Lewis & Clark	115,037	40,108	303	3,579	3,882
Lincoln	200	625	None	None	.....
Madison...	19,602	128,135	22,712	40	22,752
Park	2,738	28,831	776	None	776
Phillips	172	26,393	None	None	.....
Sanders ...	10,110	49,205	None	None	.....
Silver Bow	691,737	6,737,567	None	None	.....
	865,201	\$ 7,232,851	\$ 89,633	\$ 6,119	\$ 95,752

## METAL MINES

## 1933 Production—Taxable 1934

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Broadwater	310	\$ 2,064	\$ None	\$ None	\$ None
Granite	19,698	233,429	71,854	None	71,854
Jefferson...	260	53,296	1,369	6,144	7,513
Lewis & Clark	10,332	92,657	12,435	2,968	15,403
Madison.	10,031	86,002	1,450	1,576	3,026
Park	22,422	119,100	27,098	None	27,098
Phillips.	205	98,987	10,770	None	10,770
Sanders .	18,168	145,601	None	None	None
Silver Bow.	641,701	9,730,342	None	None	None
	723,127	\$10,561,478	\$124,976	\$10,688	\$135,664

## COAL MINES

## 1932 Production—Taxable 1933

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Blaine.....	9,544	\$ 26,214	\$ 2,286	\$ 3,229	\$ 5,515
Carbon.....	354,987	713,720	57,181	1,484	58,665
Cascade.....	309,426	466,750	35,639	26,459	62,098
Chouteau.....	1,943	6,688	None	399	399
Daniels.....	5,368	8,122	34	None	34
Dawson.....	2,258	3,088	181	47	228
Fallon.....	539	755	None	None	.....
Fergus.....	4,070	12,187	None	469	469
Gallatin.....	117	410	None	None	.....
Garfield.....	229	459	None	None	.....
Golden Valley.....	1,801	4,614	35	269	304
Hill.....	4,822	10,535	719	588	1,307
Judith Basin.....	2,407	7,221	None	None	.....
Musselshell.....	654,235	1,130,215	123,201	23,134	146,335
Park.....	1,278	6,151	None	None	.....
Pondera.....	1,597	8,944	1,063	345	1,408
Powder River.....	1,054	2,283	672	88	760
Richland.....	18,938	34,212	280	137	417
Roosevelt.....	1,555	2,245	95	None	95
Rosebud.....	745,822	1,117,303	448,823	59,980	505,803
Sheridan.....	13,686	20,172	1,939	60	1,999
Stillwater.....	529	1,560	103	200	303
Toole.....	1,094	6,559	None	None	.....
Valley.....	1,896	3,360	266	None	266
Wibaux.....	5,408	7,527	377	None	377
	2,144,603	\$ 3,601,294	\$672,894	\$116,888	\$789,782

## COAL MINES

## 1933 Production—Taxable 1934

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Blaine.....	8,604	\$ 21,632	\$ 1,687	\$ None	\$ 1,687
Carbon.....	390,407	611,191	21,528	4,576	26,104
Cascade.....	314,199	396,770	32,884	28,049	60,933
Chouteau.....	1,521	5,172	None	376	376
Daniels.....	1,528	2,281	None	None	.....
Fergus.....	1,934	5,776	None	71	71
Golden Valley.....	1,598	4,654	10	174	184
Hill.....	2,213	6,533	426	None	426
Judith Basin.....	1,850	5,550	None	None	.....
Musselshell.....	600,632	\$26,503	136,065	27,439	163,504
Pondera.....	2,457	14,742	557	615	1,172
Powder River.....	724	2,244	None	103	103
Richland.....	15,391	22,116	None	246	246
Roosevelt.....	1,336	2,405	655	334	989
Rosebud.....	783,831	1,174,626	475,443	62,331	537,774
Sheridan.....	20,543	29,436	1,760	99	1,859
Stillwater.....	636	2,554	None	431	431
Valley.....	934	1,401	None	None	.....
Wibaux.....	1,521	1,749	None	None	.....
	2,151,859	\$ 3,136,335	\$671,015	\$12,4844	\$795,859

## OIL AND GAS

## 1932 Production—Taxable 1933

		Bbls. or Cu. Ft. Produced	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Blaine.....	Gas	456,502M	\$ 22,825	\$ 10,673	\$ 4,740	\$ 15,413
Carbon.....	Oil	201,194	268,414	50,764	29,181	79,945
	Gas	760,083M	30,403	None	1,226	1,226
Fallon.....	Gas	4,683,158M	170,003	89,937	32,654	122,591
Garfield.....	Oil	697	812	None	111	111
Glacier.....	Oil	1,317	1,270	None	113	113
	Gas	3,940,428M	170,203	49,069	12,868	61,937
Liberty.....	Oil	3,267	4,760	775	431	1,206
	Gas	509,231M	23,528	14,510	1,866	16,376
Petroleum.....	Oil	311,355	380,792	180,950	65,071	246,021
Phillips.....	Gas	176,577M	8,832	7,091	257	7,348
Pondera.....	Oil	391,191	365,646	148,744	37,917	186,661
Stillwater.....	Oil	12,123	10,713	3,683	971	4,654
Teton.....	Oil	17,356	11,332	2,752	1,559	4,311
Toole.....	Oil	1,396,964	1,385,804	548,982	159,644	708,626
	Gas	1,796,881M	89,307	58,422	10,150	68,572
Valley.....	Gas	138,268M	6,913	5,591	626	6,217
	Oil	2,335,464	\$2,429,541	\$936,650	\$294,998	\$1,231,648
	Gas	12,461,128M	521,745	235,293	64,387	299,680

## OIL AND GAS

## 1933 Production—Taxable 1934

		Bbls. or Cu. Ft. Produced	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Blaine.....	Gas	361,217M	\$ 18,061	\$ 7,278	\$ 3,738	\$ 11,016
Carbon.....	Oil	135,707	151,844	86,578	15,758	102,336
	Gas	553,627M	22,145	None	None	None
Fallon.....	Gas	4,792,946M	224,184	90,976	38,798	129,774
Garfield.....	Oil	246	263	None	33	33
Glacier.....	Oil	222,445	305,937	29,130	64,125	93,255
	Gas	3,808,872M	173,144	85,555	13,690	99,245
Liberty.....	Oil	9,163	9,418	4,191	1,028	5,219
	Gas	519,677M	25,990	17,387	2,674	20,061
Musselshell.....	Oil	233	699	114	None	114
Petroleum.....	Oil	263,793	231,418	95,326	38,071	133,397
Phillips.....	Gas	174,554M	8,727	6,845	301	7,146
Pondera.....	Oil	299,173	289,368	141,672	27,780	169,452
Stillwater.....	Oil	17,727	19,145	11,019	1,735	12,754
Teton.....	Oil	10,715	8,937	2,400	969	3,369
Toole.....	Oil	1,300,395	1,295,740	466,761	150,789	617,550
	Gas	1,927,861M	91,652	56,662	10,168	66,830
Valley.....	Gas	106,338M	5,317	4,328	482	4,810
	Oil	2,259,597	\$2,312,769	\$837,191	\$300,288	\$1,137,479
	Gas	12,245,092M	569,221	269,031	69,851	338,882

## MISCELLANEOUS

## 1932 Production—Taxable 1933

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Fergus.....	14,701*	\$ 65,348	\$ 56	\$ None	\$ 56
Gallatin.....	90,000**	389,796	49,240	None	49,240
Jefferson.....	8,474**	12,625	1,899	None	1,899
Lincoln.....	1,096***	14,899	None	None	.....
Powell.....	21,410**	96,485	None	None	.....
	135,681	\$ 579,153	\$ 51,195	\$ None	\$ 51,195

\*Lime Rock and Gypsum

\*\*Lime Rock

\*\*\*Zonolite

## MISCELLANEOUS

## 1933 Production—Taxable 1934

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Fergus.....	10,242*	\$ 62,828	\$ 1,648	\$ None	\$ 1,648
Lincoln.....	1,989***	19,286	807	None	807
Powell.....	2,468**	22,014	911	None	911
	14,699	\$ 104,128	\$ 3,366	\$ None	\$ 3,366

\*Lime Rock and Gypsum

\*\*Lime Rock

\*\*\*Zonolite

## CHAPTER 159

## Revised Codes of Montana, 1921

## CLASSIFICATION OF TAXABLE PROPERTY

1999. Classification of property for taxation. For the purpose of taxation the taxable property in this state shall be classified as follows:

Class One. The annual net proceeds of all mines and mining claims, after deducting only the expenses specified and allowed by Section 2565 of the Revised Codes of Montana (2000); also where the right to enter upon land to explore or prospect or dig for oil, gas, coal, or mineral is reserved in land by any person or corporation, the surface title to which has passed to another, the assessor and the state and county boards of equalization shall determine the value of the right to enter upon said tract of land for the purpose of digging, exploring, or prospecting for gas, coal, oil or minerals, and the same shall be placed in this classification for the purpose of taxation.

Class Two. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence; all agricultural and other tools, implements and machinery, gas and other engines and boilers, threshing machines and outfits used therewith, automobiles, motor trucks and other power-driven cars, vehicles of all kinds, boats and all water craft, harness, saddlery and robes.

†Class Three. Livestock, poultry and all agricultural products, stocks of merchandise of all sorts; together with furniture and fixtures used therewith.

Class Four. All land, town and city lots, with improvements, manufacturing and mining machinery, fixtures and supplies, except as otherwise provided by the constitution of Montana.

Class Five. All moneys and credits, secured or unsecured, including all state, county, school district and other municipal bonds, warrants and securities without any deduction or offset; provided, however, that the terms, moneys, and credits as herein used shall not embrace the moneyed capital employed in the banking business by any banking corporation or individual in this state.

\*Class Six. The shares of stock of national banking associations and the moneyed capital employed in conducting a banking business by any other banking corporation, association or individual in this state. Such moneyed capital to be ascertained by deducting from the moneys and credits of such banking corporation, association, or individual, the amount of the deposits any any indebtedness representing money borrowed for use in said business, and the value of the shares of any national banking association, to be ascertained by deducting the value of all real estate of such association.

Class Seven. All property not included in the six preceding classes.

2000. Basis for imposition of taxes. As a basis for the imposition of taxes upon the different classes of property specified in the preceding section, a percentage of the true and full value of the property of each class shall be taken as follows:

Class 1. One hundred per cent of its true and full value.

Class 2. Twenty per cent of its true and full value.

†Class 3. Thirty-three and one-third per cent of its true and full value.

Class 4. Thirty per cent of its true and full value.

Class 5. Seven per cent of its true and full value.

\*Class 6. Forty per cent of its true and full value.

Class 7. Forty per cent of its true and full value.



Construed by the Supreme Court of Montana in:

- Hilger vs. Moore, 56 Montana 146;  
First National Bank of Glendive vs. County of Dawson, 66 Montana 321;  
Northern Pacific Railway Company, vs. Sanders County, 66 Montana 608;  
State Ex Rel. Northern Pacific Railway Company vs. Duncan, 68 Montana 420;  
Heekman vs. Custer County, 70 Montana 84;  
Butte Electric Railway Company, vs. McIntyre, 71 Montana 21;  
State Ex Rel. Hinz vs. Moody, 71 Montana 473;  
East Helena State Bank vs. Rogers, 73 Montana 210;  
Commercial National Bank of Miles City vs. Custer County, 76 Montana 45;  
Reversed 275 U. S. 502.
- Chicago, Milwaukee & St. Paul Railway Company vs. Powell County, 76 Montana 596;
- Montana National Bank of Billings vs. Yellowstone County, 78 Montana 62;  
Reversed 276 U. S. 500.
- Butte Electric Railway Company vs. Brett, 80 Montana 12;
- State Ex Rel. Conrad Banking Corporation vs. Mady, 83 Montana 418.

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†Amended by implication by Laws of 1931.

\*Amended by implication by Laws of 1929.

For taxation of building and loan associations see Chapter 62, Laws of 1929.

For taxation of life insurance companies see Chapter 63, Laws of 1929.



## VALUATION BY CLASSES

Showing Effect of Classification Law Which Became Operative in 1919  
(Taxable Valuations Only)

Year	Class I 100%	Class II 20%	Class III 33 1/3 %	Class IV 30%	Class V 7 1/2 %	Class VI Bank Stock 40 3/4 - 7 1/2 - 30 1/4 % (See note)	Class VII 10 1/2 - various	TOTAL TAXABLE VALUATION
1916	\$ 34,015,780	\$ 14,586,322	\$ 69,081,426	\$ 265,172,348	\$ 7,820,491	\$ 12,163,755	\$ 83,918,161	\$ 487,898,353
1917	50,757,031	18,420,670	89,013,870	310,621,821	9,613,332	13,713,928	90,116,774	582,286,539
1918	22,617,715	21,575,245	91,877,703	333,420,526	8,869,865	13,816,845	88,126,268	589,304,187
1919	4,673,216	13,204,713	76,185,773	312,389,332	4,501,998	8,822,446	106,818,632	526,596,140
1920	7,376,128	12,476,531	60,785,775	321,758,341	4,410,616	8,837,314	98,078,237	514,322,944
1921	9,187,438	11,653,070	48,891,627	306,680,182	1,007,492	8,212,659	107,045,408	495,678,376
1922	13,297,907	9,926,116	39,474,941	286,602,033	3,560,810	7,122,659	104,815,136	465,900,282
1923	13,493,050	9,164,983	36,881,926	287,887,745	3,165,820	6,903,363	108,840,165	466,639,752
1924	12,305,434	9,128,681	34,818,993	278,942,233	3,165,835	4,599,002	98,284,585	441,274,737
1925	9,433,187	9,945,557	35,361,813	268,146,244	3,049,139	3,865,284	100,644,161	426,615,337
1926	17,329,936	10,887,423	38,337,747	265,265,424	3,348,711	2,814,065	97,526,852	435,210,159
1927	14,853,751	11,936,703	36,529,489	262,515,109	3,541,991	2,794,179	100,872,882	428,381,209
1928	8,948,193	12,911,617	38,506,471	262,384,542	2,810,309	2,368,112	100,451,335	443,082,816
1929	13,866,265	15,194,362	41,635,947	262,604,455	1,983,043	3,662,923	106,473,040	453,080,548
1930	21,143,194	16,105,175	39,909,206	263,418,797	2,132,587	3,898,559	106,618,589	410,634,611
1931	7,878,480	14,274,695	32,107,232	262,584,822	2,374,809	3,495,954	102,526,841	375,283,146
1932	5,172,304	11,555,274	25,774,388	251,111,279	1,944,459	3,098,201	94,228,545	342,142,769
1933	4,629,067	9,793,753	23,739,449	205,200,080	1,666,305	2,823,970	94,228,545	334,878,030
1934	4,267,962	9,341,581	25,486,477	262,259,431	1,770,418	2,532,077	89,221,074	

NOTE: From 1919 to 1926, national bank stock and moneyed capital of state banks was classified at 40 per cent of its true value, due to court decisions such property was taxed at various percentages for the years 1927 and 1928. The law was amended in 1929, and since then such property is taxed at 30 per cent of full and true value.

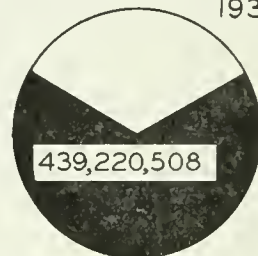
## ASSESSED VALUES - 1924 - 1934

### REAL ESTATE AND IMPROVEMENTS EXCLUSIVE OF CITY AND TOWN LOTS

1924



1934

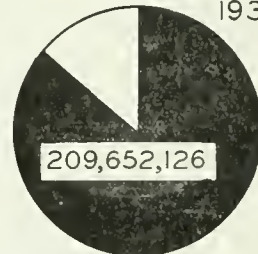


### CITY AND TOWNLOTS AND IMPROVEMENTS

1924



1934

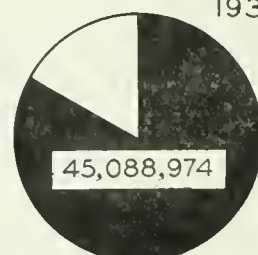


### LIVESTOCK

1924



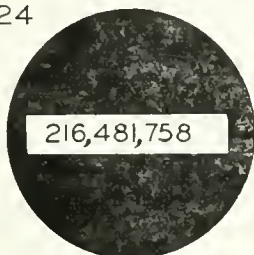
1934



## ASSESSSED VALUES - 1924 - 1934

PERSONAL PROPERTY  
OTHER THAN LIVESTOCK

1924



216,481,758

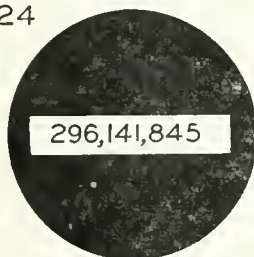
1934



167,985,301

PUBLIC UTILITIES  
ASSESSSED BY STATE BOARD OF EQUALIZATION

1924



296,141,845

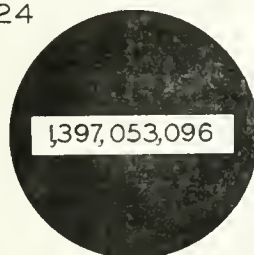
1934



266,157,121

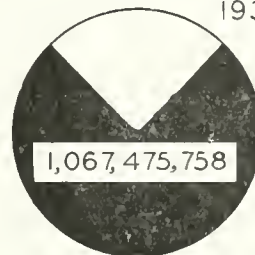
## ALL PROPERTY

1924



1,397,053,096

1934



1,067,475,758

## IRRIGATED LANDS AND NON-IRRIGATED TILLABLE LANDS—1933

## Tax Levies Extended Against 30% of Assessed Value

	Irrigated Lands			Non-Irrigated Tillable Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead.....	50,481	\$20.72	\$ 1,045,768	152,381	\$10.34	\$ 1,575,319
Big Horn.....	34,047	35.78	1,218,155	89,104	8.29	738,830
Blaine.....	43,283	21.45	928,455	227,220	7.70	1,750,625
Broadwater.....	35,849	33.52	1,201,550	476,121	8.45	784,213
Carbon.....	72,029	57.92	4,172,330	71,998	9.50	684,209
Carter.....				368,448	6.81	2,509,931
Cascade.....	17,257	30.14	520,074	507,128	16.50	8,367,587
Chouteau.....	8,925	17.83	150,204	1,281,522	7.54	9,699,002
Custer.....	13,106	52.00	681,512	476,121	7.75	3,689,875
Daniels.....	1,103	17.47	19,270	363,226	12.45	4,521,711
Dawson.....	715	33.92	24,253	579,990	9.71	5,631,343
Deer Lodge.....	25,528	34.76	887,308			
Fallon.....				545,523	8.82	4,812,639
Fergus.....	7,494	35.50	266,060	839,895	14.54	12,212,073
Flathead.....				110,944	33.55	3,727,035
Gallatin.....	121,236	44.29	5,369,010	199,556	17.92	3,577,395
Garfield.....	1,451	24.30	35,263	508,570	8.75	4,450,726
Glacier.....	8,043	19.48	156,690	110,713	10.29	1,139,325
Golden Valley.....	2,054	25.65	52,681	303,291	5.14	1,558,240
Granite.....	22,176	38.42	851,960			
Hill.....	2,832	30.22	85,599	1,072,380	9.01	9,669,225
Jefferson.....	29,741	27.89	829,638			
Judith Basin.....	6,722	30.33	203,940	390,922	18.52	7,239,855
Lake.....	70,069	31.73	2,222,980	107,632	16.61	1,788,061
Lewis & Clark.....	34,785	28.50	991,373	180,646	7.35	1,327,748
Liberty.....	150	31.72	4,750	404,584	7.18	2,905,785
Lincoln.....	3,667	30.86	113,155	31,565	16.15	509,885
Madison.....	83,071	29.49	2,450,080	22,444	6.70	150,280
McCone.....				827,038	10.75	8,887,170
Meagher.....	40,936	23.91	978,981	65,456	5.24	342,581
Mineral.....	841	46.87	39,420	4,535	29.20	132,410
Missoula.....	30,455	47.36	1,442,501	40,556	13.90	563,778
Musselshell.....				164,622	6.20	1,021,389
Park.....	64,209	42.68	2,740,305	125,019	14.03	1,754,341
Petroleum.....	10,867	23.59	256,431	266,489	7.28	1,939,956
Phillips.....	47,928	14.07	674,431	285,376	8.23	2,350,294
Pondera.....	79,498	29.29	2,328,505	440,416	8.51	3,748,533
Powder River.....				364,237	7.35	2,676,134
Powell.....	58,569	30.61	1,792,508	58,580	9.12	534,073
Prairie.....				451,763	10.56	4,774,733
Ravalli.....	95,487	34.02	3,249,017			
Richland.....	30,899	28.54	881,711	453,136	8.05	3,648,699
Roosevelt.....	1,774	14.14	25,092	412,361	10.73	4,426,461
Rosebud.....	25,472	29.24	744,718	662,181	4.86	3,223,268
Sanders.....	13,206	15.44	203,840	60,421	10.92	659,708
Sheridan.....				558,253	14.07	7,854,541
Silver Bow.....	7,417	17.60	130,548	31,022	7.65	237,322
Stillwater.....	23,912	48.28	1,154,628	332,289	4.02	1,335,655
Sweet Grass.....	45,994	37.97	1,746,620	143,976	5.01	721,340
Teton.....	13,249	25.31	335,335	468,880	11.75	5,388,906
Toole.....				464,174	7.00	3,249,218
Treasure.....	15,351	50.43	774,220	165,438	9.64	1,595,045
Valley.....	21,969	16.34	359,053	861,689	9.16	7,891,376
Wheatland.....	36,567	24.50	895,827	459,262	6.04	2,773,941
Wibaux.....				178,000	11.58	2,061,980
Yellowstone.....	103,161	63.20	6,519,362	595,492	6.37	3,791,730
THE STATE.....	1,463,575	\$35.36	\$51,755,114	17,969,259	\$ 9.62	\$172,604,499

## IRRIGATED LANDS AND NON-IRRIGATED TILLABLE LANDS—1934

## Tax Levies Extended Against 30% of Assessed Value

	Irrigated Lands			Non-Irrigated Tillable Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead.....	46,546	\$21.25	\$ 989,125	153,960	\$10.59	\$ 1,630,586
Big Horn.....	34,198	26.82	917,531	91,594	6.11	559,853
Blaine.....	43,377	22.01	954,790	222,469	7.71	1,714,750
Broadwater.....	34,967	33.66	1,176,910	91,375	8.41	768,528
Carbon.....	71,407	58.02	4,143,041	71,647	9.51	681,085
Carter.....				321,073	7.78	2,497,965
Cascade.....	15,072	34.00	512,506	537,272	15.52	8,337,473
Chouteau.....	8,937	16.80	150,178	1,278,679	7.57	9,685,838
Custer.....	13,106	57.98	681,302	475,591	7.73	3,678,329
Daniels.....	1,103	17.47	19,270	363,548	12.43	4,517,364
Dawson.....	635	33.87	21,505	558,886	10.11	5,651,026
Deer Lodge.....	25,520	34.61	883,305	28,462	5.01	142,535
Fallon.....				537,502	8.83	4,748,796
Fergus.....	7,494	35.50	266,060	850,286	14.49	12,320,664
Flathead.....				110,537	33.55	3,708,905
Gallatin.....	120,885	44.39	5,367,055	199,082	17.91	3,568,045
Garfield.....	1,416	21.87	30,970	489,914	7.88	3,858,092
Glacier.....	8,458	19.19	162,300	115,508	10.08	1,163,869
Golden Valley.....	2,039	25.67	52,342	303,035	5.10	1,546,956
Granite.....	22,303	37.69	840,517			
Hill.....	2,863	30.27	86,656	1,065,364	9.00	9,589,208
Jefferson.....	29,845	22.13	660,325			
Judith Basin.....	6,722	30.33	203,940	392,121	18.50	7,255,180
Lake.....	72,087	31.81	2,293,421	115,114	15.52	1,786,132
Lewis & Clark.....	34,785	28.50	991,372	180,646	7.35	1,327,454
Liberty.....	300	28.33	8,500	404,985	7.16	2,900,220
Lincoln.....	3,620	31.06	112,455	30,980	16.18	507,613
Madison.....	82,719	29.20	2,415,925	21,737	6.70	145,845
McCone.....				830,893	10.74	8,927,800
Meagher.....	42,172	23.23	979,747	65,133	5.29	344,656
Mineral.....	756	35.82	27,080	4,519	23.27	105,170
Missoula.....	30,475	46.78	1,425,705	41,410	13.53	560,460
Musselshell.....				184,839	5.76	1,065,025
Park.....	65,013	42.67	2,774,242	126,310	11.65	1,471,519
Petroleum.....	10,932	22.71	248,281	269,891	7.27	1,962,619
Phillips.....	47,724	14.19	677,358	290,129	8.15	2,365,591
Pondera.....	74,482	29.87	2,225,079	448,292	8.45	3,788,889
Powder River.....				364,775	6.96	2,538,897
Powell.....	61,705	28.24	1,742,420	37,328	9.96	371,918
Prairie.....				451,557	7.92	3,574,759
Ravalli.....	98,106	33.40	3,275,914			
Richland.....	29,885	29.23	873,465	454,176	8.04	3,652,742
Roosevelt.....	1,774	14.14	25,092	113,641	10.70	4,424,420
Rosebud.....	25,542	28.97	739,884	655,291	4.85	3,181,544
Sanders.....	11,914	16.47	196,231	53,790	12.12	651,901
Sheridan.....				554,420	14.10	7,817,313
Silver Bow.....	7,517	17.57	132,058	31,742	7.69	244,022
Stillwater.....	24,423	46.46	1,134,808	336,375	3.99	1,344,655
Sweet Grass.....	45,124	37.74	1,702,780	136,054	5.01	681,825
Teton.....	13,137	25.29	332,212	456,203	11.69	5,334,823
Toole.....				451,408	7.00	3,159,856
Treasure.....	15,095	45.55	687,655	163,142	8.56	1,396,995
Valley.....	22,422	15.24	341,768	557,607	9.18	7,875,716
Wheatland.....	36,389	24.52	829,149	459,525	6.05	2,778,061
Wibaux.....				176,927	11.57	2,046,640
Yellowstone.....	102,370	62.30	6,488,442	588,352	6.36	3,744,519
THE STATE.....	1,457,361	34.90	50,863,671	17,915,096	9.47	169,704,630
1925.....	1,468,200	\$50.95	\$74,810,755	19,382,223	\$13.44	\$260,176,234
1926.....	1,453,621	50.80	73,850,741	20,034,669	12.86	257,624,423
1927.....	1,488,463	48.89	72,771,521	19,251,184	13.16	253,459,696
1928.....	1,469,925	49.09	72,161,272	19,137,431	13.19	252,489,094
1929.....	1,530,915	47.08	72,075,434	19,333,777	13.01	251,506,586
1930.....	1,511,301	46.48	70,239,707	19,129,606	12.98	248,223,303
1931.....	1,509,517	42.09	63,541,541	18,698,215	11.42	213,529,203
1932.....	1,503,968	38.59	59,409,092	18,415,191	10.42	191,970,136
1933.....	1,463,575	35.36	51,755,114	17,969,259	9.62	172,604,499
1934.....	1,457,361	34.90	50,863,671	17,915,096	9.47	169,704,630



## REPORT OF STATE BOARD OF EQUALIZATION

## GRAZING LANDS AND STATE LANDS—1933

## Tax Levies Extended Against 30% of Assessed Value

	Grazing Lands			State Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead.....	830,316	\$1.99	\$ 1,654,525	4,268	\$3.19	\$ 13,617
Big Horn.....	868,661	2.52	2,188,410	5,819	2.25	13,100
Blaine.....	1,274,992	3.18	4,052,423	9,907	3.22	31,931
Broadwater.....	347,419	3.16	1,099,102	2,405	4.48	10,770
Carbon.....	493,679	3.63	1,793,589	3,161	5.69	18,015
Carter.....	836,175	3.99	3,342,160	.....	.....	.....
Cascade.....	789,433	5.11	4,030,394	18,617	14.29	266,126
Chouteau.....	631,801	4.37	2,761,749	88,650	4.72	418,792
Custer.....	1,337,835	2.03	2,717,272	8,173	2.41	19,699
Daniels.....	171,446	3.89	666,867	67,563	2.10	142,039
Dawson.....	713,030	3.03	2,161,711	27,587	1.97	54,335
Deer Lodge.....	241,062	3.97	956,515	.....	.....	.....
Fallon.....	321,336	1.90	633,500	14,048	1.65	23,079
Fergus.....	1,108,263	3.53	3,913,506	47,361	6.91	327,444
Flathead.....	366,272	5.02	1,837,275	.....	.....	.....
Gallatin.....	599,589	3.61	2,164,575	15,362	8.78	134,880
Garfield.....	1,257,970	4.37	5,498,616	5,566	1.88	10,448
Glacier.....	264,009	6.03	1,592,650	6,544	3.28	21,474
Golden Valley.....	286,346	1.90	543,257	4,449	3.90	17,364
Granite.....	266,837	3.31	883,815	.....	.....	5,724
Hill.....	397,873	4.65	1,850,240	68,758	2.41	165,816
Jefferson.....	352,902	2.89	1,020,827	7,824	4.47	34,960
Judith Basin.....	339,829	5.42	1,842,620	45,928	9.25	424,705
Lake.....	134,554	5.22	702,984	9,805	10.28	100,805
Lewis & Clark.....	690,796	3.49	2,411,536	29,700	4.00	118,800
Liberty.....	304,027	3.51	1,066,408	.....	.....	.....
Lincoln.....	253,480	2.88	731,100	35,934	1.42	51,013
Madison.....	882,041	2.27	2,006,319	9,974	3.60	45,860
McCone.....	420,884	2.91	1,225,270	7,456	2.77	20,690
Meagher.....	827,932	3.54	2,936,180	8,756	3.59	31,462
Mineral.....	81,718	3.64	297,398	.....	.....	.....
Missoula.....	353,411	2.79	988,849	3,371	7.36	24,820
Musselshell.....	827,209	2.58	2,135,098	5,171	1.21	6,269
Park.....	481,620	4.20	2,019,058	6,216	6.33	39,375
Petroleum.....	362,508	2.59	939,417	3,010	6.23	18,756
Phillips.....	1,198,048	3.26	3,906,454	17,696	1.27	22,499
Pondera.....	125,625	3.31	416,026	24,926	3.92	97,708
Powder River.....	821,755	2.83	2,322,036	11,833	.....	.....
Powell.....	590,952	3.68	2,177,308	11,384	6.35	72,234
Prairie.....	497,852	2.88	1,433,686	12,152	2.24	27,186
Ravalli.....	251,527	4.13	1,037,361	.....	.....	.....
Richland.....	621,135	2.63	1,630,935	.....	.....	.....
Roosevelt.....	319,144	4.96	1,583,458	8,038	2.60	20,866
Rosebud.....	1,502,450	2.16	3,257,264	6,855	1.93	13,245
Sanders.....	335,776	2.83	949,492	4,824	4.51	21,770
Sheridan.....	297,678	4.80	1,430,007	21,684	5.33	115,653
Silver Bow.....	112,145	2.41	270,362	.....	.....	.....
Stillwater.....	466,953	3.02	1,409,847	11,421	1.35	15,410
Sweet Grass.....	608,092	3.38	2,052,373	6,787	4.92	33,418
Teton.....	463,076	4.00	1,854,032	38,715	3.06	118,646
Toole.....	491,971	4.00	1,967,884	16,995	1.11	18,849
Treasure.....	288,224	3.32	956,476	2,400	5.61	13,455
Valley.....	719,731	2.77	1,994,739	24,445	2.82	68,852
Wheatland.....	251,793	3.69	928,618	12,328	3.57	46,214
Wibaux.....	315,917	3.88	1,227,515	2,867	2.31	6,615
Yellowstone.....	536,457	2.37	1,271,487	12,817	4.47	57,351
THE STATE.....	30,533,556	\$3.29	\$100,742,575	772,064	\$4.35	\$3,354,977

## GRAZING LANDS AND STATE LANDS—1934

## Tax Levies Extended Against 30% of Assessed Value

	Grazing Lands			State Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead.....	838,044	\$1.98	\$ 1,661,684	5,518	\$ 1.93	\$ 10,662
Big Horn.....	881,300	1.88	1,653,858	4,712	1.94	9,126
Blaine.....	1,298,347	3.11	4,043,855	8,430	3.75	31,590
Broadwater.....	318,555	3.45	1,098,472	597	19.72	11,770
Carbon.....	501,437	3.58	1,795,207	2,921	5.99	17,506
Carter.....	853,989	4.00	3,415,857	.....	.....	.....
Cascade.....	820,601	4.97	4,081,971	15,969	13.98	223,316
Chouteau.....	634,010	4.37	2,774,133	68,185	5.17	352,416
Custer.....	1,357,629	2.03	2,752,936	7,533	2.64	19,895
Daniels.....	171,982	3.87	664,983	35,356	2.63	93,153
Dawson.....	702,916	3.03	2,126,965	21,319	2.17	46,223
Deer Lodge.....	211,062	3.75	790,650	1,120	6.60	7,390
Fallon.....	316,474	1.96	622,824	9,755	1.82	17,780
Fergus.....	1,128,263	3.41	3,849,643	35,195	7.80	274,529
Flathead.....	370,843	4.98	1,846,015	.....	.....	.....
Gallatin.....	601,321	3.59	2,164,505	12,681	8.76	111,135
Garfield.....	1,301,922	3.93	5,120,184	3,330	2.25	7,509
Glacier.....	260,829	6.07	1,582,350	5,590	2.87	16,071
Golden Valley.....	296,413	1.91	567,654	2,793	5.12	14,294
Granite.....	267,377	3.33	890,878	.....	.....	6,392
Hill.....	396,806	4.64	1,841,706	50,284	2.77	139,306
Jefferson.....	344,484	2.30	791,447	7,620	3.59	27,330
Judith Basin.....	339,937	5.42	1,842,995	35,833	9.93	355,765
Lake.....	129,197	5.10	659,132	9,258	10.54	97,625
Lewis & Clark.....	694,353	3.50	2,430,235	25,670	4.65	119,350
Liberty.....	309,940	3.50	1,085,278	29,807	1.52	45,329
Lincoln.....	212,040	2.97	627,010	.....	.....	.....
Madison.....	886,734	2.29	2,026,881	8,038	2.62	21,044
McCone.....	426,088	2.91	1,240,656	5,536	3.58	19,820
Meagher.....	829,757	3.50	2,903,971	6,761	3.80	24,351
Mineral.....	87,804	3.42	300,656	.....	.....	.....
Missoula.....	356,948	2.77	990,382	3,371	7.36	24,820
Musselshell.....	811,432	2.59	2,097,648	2,440	1.87	4,553
Park.....	498,047	3.42	1,703,175	5,976	6.89	41,185
Petroleum.....	406,413	2.35	953,941	1,890	6.95	13,133
Phillips.....	1,213,369	3.26	3,959,695	9,481	1.31	12,413
Pondera.....	130,184	3.33	434,103	20,867	4.31	89,996
Powder River.....	833,796	3.00	2,501,188	.....	.....	.....
Powell.....	642,905	3.82	2,458,590	5,051	6.84	34,550
Prairie.....	499,040	2.16	1,076,340	(9,298)	1.69	(15,748)
Ravalli.....	255,800	4.10	1,048,300	.....	.....	.....
Richland.....	627,296	2.63	1,649,140	.....	.....	.....
Roosevelt.....	323,835	4.98	1,612,245	7,554	3.36	25,375
Rosebud.....	1,523,035	2.15	3,285,217	3,333	2.79	9,290
Sanders.....	318,592	2.91	928,649	4,232	3.97	16,790
Sheridan.....	301,028	4.78	1,440,028	18,070	5.78	104,413
Silver Bow.....	114,629	2.43	278,842	.....	.....	.....
Stillwater.....	478,959	3.00	1,437,302	6,549	1.60	10,482
Sweet Grass.....	625,319	3.34	2,090,348	7,289	4.78	34,850
Teton.....	466,507	3.99	1,860,281	32,179	3.30	106,341
Toole.....	502,788	4.00	2,011,152	13,521	1.17	15,781
Treasure.....	291,163	2.97	966,851	2,240	5.61	12,565
Valley.....	728,855	2.76	2,014,551	17,896	3.30	59,191
Wheatland.....	252,042	3.65	919,482	11,874	3.19	37,856
Wibaux.....	316,324	3.95	1,247,915	3,533	1.66	5,855
Yellowstone.....	539,737	2.37	1,281,594	6,611	5.01	33,130
THE STATE.....	30,848,497	\$3.23	\$ 99,501,544	603,768	\$4.66	\$2,813,246
1925.....	28,785,308	\$4.96	\$142,883,223	752,661	\$6.91	\$5,207,688
1926.....	28,735,387	4.82	138,557,696	680,545	6.69	4,555,878
1927.....	30,176,096	4.62	139,416,266	756,692	6.04	4,567,951
1928.....	29,956,934	4.62	138,291,166	851,015	5.57	4,742,130
1929.....	30,380,702	4.58	139,053,596	880,541	5.61	4,943,686
1930.....	30,490,074	4.54	138,572,557	894,733	5.48	4,906,298
1931.....	30,345,455	4.05	122,963,107	844,433	5.10	4,306,621
1932.....	30,137,480	3.68	110,951,379	834,599	4.55	3,793,971
1933.....	30,533,556	3.29	100,742,575	772,064	4.35	3,354,977
1934.....	30,848,497	3.23	99,501,544	603,768	4.66	2,813,246

# ALL AGRICULTURAL LANDS, IMPROVEMENTS ON AGRICULTURAL LANDS, TIMBER LANDS—1933

## Tax Levies Extended Against 30% of Assessed Value

	All Agricultural Lands			Improvements	Timber Lands		
	Acres	Av. Value	Value		Acres	Av. Value	Value
Beaverhead.....	1,037,446	\$ 4.13	\$ 4,289,229	\$ 1,273,609	2,085	\$ 8.01	\$ 16,710
Big Horn.....	977,631	4.17	4,158,495	617,405	.....	.....	.....
Blaine.....	1,555,402	4.35	6,763,434	982,900	.....	.....	.....
Broadwater.....	478,468	6.47	3,095,635	621,325	.....	.....	.....
Carbon.....	640,867	10.40	6,668,143	1,155,295	.....	.....	.....
Carter.....	1,204,623	4.86	5,852,091	718,685	.....	.....	.....
Cascade.....	1,332,435	9.89	13,184,181	1,358,554	.....	.....	.....
Chouteau.....	2,010,898	6.48	13,029,747	1,522,907	.....	.....	.....
Custer.....	1,835,235	3.87	7,108,358	1,059,493	.....	.....	.....
Daniels.....	603,338	8.87	5,349,887	659,457	.....	.....	.....
Dawson.....	1,321,322	5.96	7,871,642	976,801	.....	.....	.....
Deer Lodge.....	266,590	6.92	1,843,823	257,390	.....	.....	.....
Fallon.....	880,907	6.21	5,469,218	727,776	.....	.....	.....
Fergus.....	2,003,013	8.35	16,719,083	2,196,789	.....	.....	.....
Flathead.....	477,216	11.66	5,563,310	1,863,760	287,138	12.93	3,714,670
Gallatin.....	935,743	12.02	11,245,860	1,920,515	.....	.....	.....
Garfield.....	1,773,557	5.64	9,995,053	404,430	.....	.....	.....
Glacier.....	389,309	7.48	2,910,139	1,189,974	.....	.....	.....
Golden Valley.....	596,140	3.64	2,171,542	187,495	.....	.....	.....
Granite.....	289,013	6.02	1,741,499	438,000	40,969	3.14	128,578
Hill.....	1,541,843	7.63	11,770,880	482,426	.....	.....	.....
Jefferson.....	390,467	4.83	1,885,425	501,457	.....	.....	.....
Judith Basin.....	783,401	12.40	9,711,120	862,425	.....	.....	.....
Lake.....	322,060	14.95	4,814,830	920,030	102,169	9.42	962,685
Lewis & Clark.....	935,927	5.18	4,849,457	1,102,371	15,967	8.14	129,949
Liberty.....	708,761	5.68	4,027,956	163,865	.....	.....	.....
Lincoln.....	288,712	4.69	1,354,140	557,625	302,800	10.63	3,220,400
Madison.....	997,530	4.66	4,652,539	792,735	.....	.....	.....
McCone.....	1,255,378	8.07	10,133,130	367,635	.....	.....	.....
Meagher.....	943,080	4.55	4,289,204	708,368	.....	.....	.....
Mineral.....	87,094	5.39	469,228	256,948	49,495	7.46	369,299
Missoula.....	427,793	7.06	3,019,948	1,824,228	417,657	5.74	2,397,755
Musselshell.....	997,002	3.17	3,162,756	653,798	.....	.....	.....
Park.....	677,064	9.68	6,553,079	1,468,871	25,000	5.00	125,000
Petroleum.....	642,874	4.91	3,154,554	227,370	.....	.....	.....
Phillips.....	1,549,048	4.49	6,953,681	493,685	.....	.....	.....
Pondera.....	670,465	9.83	6,590,772	1,083,428	.....	.....	.....
Powder River.....	1,197,825	4.17	4,998,170	624,180	.....	.....	.....
Powell.....	719,485	6.36	4,576,123	893,423	144,504	4.77	689,257
Prairie.....	949,615	6.54	6,208,419	765,116	.....	.....	.....
Ravalli.....	347,014	12.35	4,286,378	1,602,872	69,421	12.36	858,176
Richland.....	1,105,170	5.58	6,161,345	811,878	.....	.....	.....
Roosevelt.....	741,317	8.17	6,055,877	794,350	.....	.....	.....
Rosebud.....	2,196,958	3.29	7,238,495	824,700	.....	.....	.....
Sanders.....	414,227	4.43	1,834,810	521,887	146,265	11.96	1,749,370
Sheridan.....	877,615	10.71	9,400,201	1,347,823	.....	.....	.....
Silver Bow.....	150,584	4.24	638,232	364,375	.....	.....	.....
Stillwater.....	834,575	1.69	3,915,540	986,416	.....	.....	.....
Sweet Grass.....	804,849	5.66	4,553,751	954,763	.....	.....	.....
Teton.....	973,920	7.90	7,696,919	1,357,624	.....	.....	.....
Toole.....	973,140	5.38	5,235,951	390,547	.....	.....	.....
Treasure.....	471,413	7.08	3,339,196	211,330	.....	.....	.....
Valley.....	1,627,834	6.34	10,314,020	1,267,590	.....	.....	.....
Wheatland.....	760,550	6.10	4,644,600	547,572	.....	.....	.....
Wibaux.....	496,784	6.63	3,296,140	529,820	.....	.....	.....
Yellowstone.....	1,247,927	9.33	11,639,930	2,648,526	.....	.....	.....
THE STATE.....	50,738,454	\$ 6.48	\$328,457,165	\$50,044,617	1,603,470	\$ 8.96	\$14,361,849



# ALL AGRICULTURAL LANDS, IMPROVEMENTS ON AGRICULTURAL LANDS, TIMBER LANDS—1934

## Tax Levies Extended Against 30% of Assessed Value

	All Agricultural Lands		Improve- ments	Timber Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead.....	1,044,068	\$ 4.11	\$ 4,292,051	\$ 1,252,184	.....	.....
Big Horn.....	1,011,804	3.10	3,140,368	468,373	.....	.....
Blaine.....	1,572,623	4.29	6,744,985	1,000,245	.....	.....
Broadwater.....	445,494	6.86	3,055,680	610,115	.....	.....
Carbon.....	647,412	10.25	6,636,839	1,157,280	2,085	8.01 16,710
Carter.....	1,175,062	5.03	5,913,822	713,300	.....	.....
Cascade.....	1,388,914	9.47	13,155,266	1,357,527	.....	.....
Chouteau.....	1,989,811	6.51	12,962,565	1,489,445	.....	.....
Custer.....	1,853,859	3.85	7,132,462	1,023,340	.....	.....
Daniels.....	571,989	9.26	5,291,770	650,657	.....	.....
Dawson.....	1,283,756	6.11	7,845,719	965,293	.....	.....
Deer Lodge.....	266,164	6.85	1,823,880	248,130	.....	.....
Fallon.....	863,731	6.24	5,389,400	685,165	.....	.....
Fergus.....	2,021,238	8.27	16,710,876	2,103,865	.....	.....
Flathead.....	481,380	11.54	5,554,920	1,873,020	279,642	12.95 3,622,480
Gallatin.....	933,969	12.00	11,210,740	1,912,030	.....	.....
Garfield.....	1,796,582	5.02	9,016,755	401,835	.....	.....
Glacier.....	390,385	7.49	2,924,590	1,072,994	.....	.....
Golden Valley.....	604,280	3.61	2,181,246	184,799	.....	.....
Granite.....	289,680	6.00	1,737,787	433,300	41,951	3.10 129,990
Hill.....	1,515,317	7.69	11,656,876	475,202	.....	.....
Jefferson.....	381,949	3.87	1,479,102	514,248	.....	.....
Judith Basin.....	771,613	12.47	9,657,880	860,335	.....	.....
Lake.....	325,656	14.85	4,836,310	934,600	97,517	8.07 787,175
Lewis & Clark.....	935,454	5.20	4,868,411	1,422,662	15,967	8.14 129,949
Liberty.....	745,032	5.42	4,030,327	162,315	.....	.....
Lincoln.....	246,640	5.10	1,247,078	521,455	275,060	11.09 3,049,790
Madison.....	999,228	4.61	4,609,695	805,005	.....	.....
McCone.....	1,262,517	8.07	10,188,270	372,411	.....	.....
Meagher.....	943,823	4.51	4,252,725	701,583	.....	.....
Mineral.....	93,079	4.65	432,906	256,343	39,661	8.49 336,570
Missoula.....	432,204	6.97	3,001,367	1,822,809	420,883	5.58 2,349,656
Musselshell.....	998,711	3.17	3,167,226	637,001	.....	.....
Park.....	695,346	8.61	5,990,121	1,450,851	25,000	4.00 100,000
Petroleum.....	689,126	4.61	3,177,974	227,965	.....	.....
Phillips.....	1,560,703	4.49	7,015,057	505,990	.....	.....
Pondera.....	673,825	9.70	6,538,067	1,108,544	.....	.....
Powder River.....	1,198,571	4.16	5,040,085	592,645	.....	.....
Powell.....	746,989	6.17	4,607,478	812,475	57,358	9.23 529,659
Prairie.....	950,597	4.89	4,651,099	746,158	.....	.....
Ravalli.....	353,906	12.22	4,324,214	1,614,380	67,316	12.20 821,321
Richland.....	1,111,357	5.56	6,175,347	772,125	.....	.....
Roosevelt.....	746,804	8.15	6,087,132	795,975	.....	.....
Rosebud.....	2,207,201	3.27	7,215,935	768,245	.....	.....
Sanders.....	388,528	4.62	1,793,571	525,380	145,830	11.91 1,736,754
Sheridan.....	873,518	10.72	9,361,754	1,336,479	.....	.....
Silver Bow.....	153,888	4.26	654,922	363,670	.....	.....
Stillwater.....	846,306	4.64	3,927,247	998,583	.....	.....
Sweet Grass.....	813,786	5.54	4,509,803	921,512	.....	.....
Teton.....	968,026	7.89	7,633,667	1,331,768	.....	.....
Toole.....	967,717	5.36	5,186,789	366,204	.....	.....
Treasure.....	471,640	6.28	3,064,066	201,700	.....	.....
Valley.....	1,626,780	6.33	10,291,226	1,252,821	.....	.....
Wheatland.....	759,830	6.09	4,627,548	533,612	.....	.....
Wibaux.....	496,784	6.64	3,300,410	516,255	.....	.....
Yellowstone.....	1,237,070	9.33	11,547,685	2,668,926	.....	.....
THE STATE.....	50,824,722	6.35	322,883,091	49,501,129	1,468,270	9.27 13,610,054
1925.....	50,388,392	\$ 9.59	\$483,377,900	\$57,555,707	1,826,022	\$13.00 \$23,749,003
1926.....	50,904,222	9.32	474,588,738	58,030,511	1,709,129	13.54 23,143,852
1927.....	51,672,435	9.10	470,215,634	58,520,167	1,417,268	14.40 20,409,748
1928.....	51,415,305	9.10	467,683,662	57,030,616	1,628,385	12.68 20,645,612
1929.....	52,125,875	8.97	467,579,302	57,689,445	1,326,487	14.38 19,080,708
1930.....	52,025,714	8.88	461,941,865	56,964,576	1,279,790	14.23 18,213,062
1931.....	51,397,620	7.87	404,340,472	56,275,532	1,474,206	11.27 16,628,855
1932.....	50,891,238	7.19	366,124,578	54,479,894	1,422,101	10.97 15,603,454
1933.....	50,738,454	6.48	328,457,165	50,044,617	1,603,470	8.96 14,361,849
1934.....	50,824,722	6.35	322,883,091	49,501,129	1,468,270	9.27 13,610,054

## WASTE LANDS AND INDUSTRIAL SITES AND IMPROVEMENTS—1933

## Tax Levies Extended Against 30% of Assessed Value

	Waste Lands			Industrial Sites and Improvements			
	Acres	Av. Value	Value	Acres	Av. Value	Value	Improvements
Beaverhead.....							3,000
Big Horn.....							80,008
Blaine.....							
Broadwater.....				953	29.60	28,208	79,430
Carbon.....							
Carter.....							
Cascade.....				14,567	115.58	1,683,684	19,284,951
Chouteau.....							
Custer.....							90,000
Daniels.....							
Dawson.....							
Deer Lodge.....				1,732	37.55	65,035	8,800,948
Fallon.....							62,057
Fergus.....							244,440
Flathead.....							
Gallatin.....				4,760	12.61	60,030	2,211,035
Garfield.....	127,106	2.19	278,366				
Glacier.....				76	25.36	1,927	88,940
Golden Valley.....				407	32.20	13,106	71,941
Granite.....	13,300	2.27	30,188				
Hill.....				1,006	38.99	39,222	21,202
Jefferson.....							
Judith Basin.....	136			426	22.37	9,531	222,390
Lake.....				18	1,023.89	18,430	52,170
Lewis & Clark.....				14,705	10.82	159,080	909,274
Liberty.....						1,023	64,055
Lincoln.....							
Madison.....				4,106	29.92	122,835	1,151,840
McDonnell.....						47,003	
Meagher.....							10,950
Mineral.....							
Missoula.....				1,225	70.07	85,769	785,955
Musselshell.....							30,205
Park.....	153,153	3.46	529,743	2	500.00	1,000	62,600
Petroleum.....				187	11.80	2,206	
Phillips.....							193,325
Pondera.....							89,337
Powder River.....	3,468						
Powell.....							
Prairie.....							34,398
Ravalli.....							
Richland.....							449,650
Roosevelt.....							286,065
Rosebud.....							55,649
Sanders.....	37,758	1.13	42,556	2,668	30.44	81,207	1,843,695
Sheridan.....				380	29.13	11,069	356,604
Silver Bow.....				2,718	55.91	151,963	1,503,485
Stillwater.....	11,662	.47	5,435			2,471	1,443,169
Sweet Grass.....							26,349
Teton.....				597	180.88	107,986	227,153
Toole.....				2,653	18.06	47,900	394,080
Treasure.....							28,215
Valley.....							222,325
Wheatland.....				358	22.07	7,902	328,537
Wibaux.....							
Yellowstone.....	13,959	1.42	19,753	301	155.54	46,819	1,736,772
THE STATE.....	360,542	\$2.51	\$906,041	53,845	\$ 51.92	\$2,795,406	\$43,546,199

## WASTE LANDS AND INDUSTRIAL SITES AND IMPROVEMENTS—1931

## Tax Levies Extended Against 30% of Assessed Value

	Waste Lands			Industrial Sites and Improvements			
	Acres	Av. Value	Value	Acres	Av. Value	Value	Improvements
Beaverhead.....	.....	.....	.....	.....	.....	.....	.....
Big Horn.....	179	.....	.....	.....	.....	.....	68,359
Blaine.....	.....	.....	.....	.....	.....	.....	.....
Broadwater.....	.....	.....	.....	864	31.98	27,628	91,925
Carbon.....	.....	.....	.....	.....	.....	.....	.....
Carter.....	.....	.....	.....	.....	.....	.....	.....
Cascade.....	.....	.....	.....	12,766	130.51	1,666,145	19,201,488
Chouteau.....	.....	.....	.....	.....	.....	.....	.....
Custer.....	.....	.....	.....	.....	.....	.....	86,000
Daniels.....	.....	.....	.....	.....	.....	.....	.....
Dawson.....	.....	.....	.....	.....	.....	.....	.....
Deer Lodge.....	.....	.....	.....	1,751	36.99	64,765	8,793,548
Fallon.....	.....	.....	.....	.....	.....	.....	93,605
Fergus.....	.....	.....	.....	.....	.....	.....	242,446
Flethead.....	.....	.....	.....	.....	.....	.....	773,005
Gallatin.....	.....	.....	.....	4,656	13.60	62,320	2,204,885
Garfield.....	108,687	1.97	214,383	.....	.....	.....	.....
Glacier.....	.....	.....	.....	.....	.....	.....	.....
Golden Valley.....	.....	.....	.....	76	25.36	1,927	81,845
Granite.....	13,300	2.27	30,188	451	29.16	13,153	71,090
Hill.....	.....	.....	.....	1,185	35.40	41,951	31,505
Jefferson.....	.....	.....	.....	.....	.....	.....	.....
Judith Basin.....	136	.....	.....	423	22.40	9,476	211,695
Lake.....	.....	.....	.....	18	288.88	5,200	135,350
Lewis & Clark.....	.....	.....	.....	14,705	10.82	159,080	586,379
Liberty.....	.....	.....	.....	348	7.17	2,496	66,685
Lincoln.....	.....	.....	.....	.....	.....	.....	.....
Madison.....	.....	.....	.....	1,106	29.92	122,835	1,107,966
McCone.....	.....	.....	.....	.....	.....	44,863	.....
Meagher.....	.....	.....	.....	.....	.....	.....	.....
Mineral.....	.....	.....	.....	.....	.....	.....	.....
Missoula.....	.....	.....	.....	1,225	70.02	85,769	858,476
Musselshell.....	.....	.....	.....	.....	.....	.....	29,630
Park.....	131,831	2.98	392,859	2	388.43	940	65,085
Petroleum.....	.....	.....	.....	182	11.87	2,456	.....
Phillips.....	.....	.....	.....	.....	.....	.....	191,105
Pondera.....	.....	.....	.....	.....	.....	.....	83,401
Powder River.....	3,469	.....	.....	.....	.....	.....	.....
Powell.....	122	.....	.....	.....	.....	.....	.....
Prairie.....	.....	.....	.....	.....	.....	.....	.....
Ravalli.....	.....	.....	.....	.....	.....	.....	.....
Richland.....	.....	.....	.....	.....	.....	.....	403,950
Roosevelt.....	.....	.....	.....	.....	.....	.....	184,725
Rosebud.....	.....	.....	.....	.....	.....	.....	49,010
Sanders.....	62,333	1.47	91,380	2,050	39.44	80,853	2,299,541
Sheridan.....	.....	.....	.....	412	26.85	11,061	332,347
Silver Bow.....	.....	.....	.....	2,718	57.90	157,363	1,507,745
Stillwater.....	13,123	.50	6,577	.....	.....	1,949	1,543,602
Sweet Grass.....	.....	.....	.....	.....	.....	.....	25,840
Teton.....	.....	.....	.....	670	161.64	108,302	235,486
Toole.....	.....	.....	.....	2,003	18.84	37,733	351,736
Treasure.....	.....	.....	.....	.....	.....	.....	30,191
Valley.....	.....	.....	.....	.....	.....	.....	335,850
Wheatland.....	.....	.....	.....	355	22.22	7,888	316,157
Wibaux.....	.....	.....	.....	.....	.....	.....	.....
Yellowstone.....	16,835	1.95	33,024	301	155.54	46,819	1,736,772
THE STATE.....	350,015	2.19	768,411	51,267	53.90	2,762,972	44,428,425
1925.....	185,625	\$2.07	\$385,052	68,345	\$ 55.14	\$3,768,823	\$38,987,114
1926.....	167,379	1.68	280,846	67,245	53.61	3,605,232	41,499,277
1927.....	172,840	2.29	396,722	67,717	56.99	3,859,264	42,394,874
1928.....	293,139	3.29	964,062	70,310	68.91	4,845,063	41,842,736
1929.....	277,622	3.08	854,492	71,693	51.30	3,678,159	44,034,321
1930.....	279,951	3.05	852,464	68,984	52.01	3,588,046	49,991,270
1931.....	461,934	2.69	1,242,997	55,552	66.35	3,646,840	47,840,225
1932.....	332,176	2.52	837,426	53,751	56.18	3,019,740	47,431,282
1933.....	360,542	2.51	906,041	53,845	56.18	2,795,406	43,546,199
1934.....	350,015	2.19	768,411	51,267	53.90	2,762,972	44,428,425

### PATENTED MINING CLAIMS AND IMPROVEMENTS AND MINERAL RESERVATIONS—1933

**Tax Levies Extended Against 100% of Assessed Value of Claims and Reservations and 30% of Assessed Value of Improvements**

	Patented Mining Claims				Mineral Reservations		
	Acres	Av. Value	Value	Improvements	Acres	Av. Value	Value
Beaverhead.....	9,001	\$4.11	\$ 37,000	.....	.....	.....	.....
Big Horn.....	.....	.....	.....	.....	8,626	\$ .50	\$ 4,385
Blaine.....	132	20.00	2,640	1,300	.....	.....	.....
Broadwater.....	7,286	4.44	32,317	11,895	.....	.....	.....
Carbon.....	11,441	20.00	228,826	.....	2,132	.50	1,069
Carter.....	.....	.....	.....	.....	1,720	.25	430
Cascade.....	5,791	5.06	29,336	.....	19,225	.50	9,613
Chouteau.....	.....	.....	.....	.....	.....	.....	.....
Custer.....	.....	.....	.....	.....	139,311	.40	55,724
Daniels.....	.....	.....	.....	.....	.....	.....	.....
Dawson.....	.....	.....	.....	.....	119,585	.25	29,730
Deer Lodge.....	9,497	3.66	34,810	.....	.....	.....	.....
Fallon.....	.....	.....	.....	.....	106,280	.25	26,660
Fergus.....	4,204	5.00	21,023	5,695	1,677	.50	838
Flathead.....	.....	.....	.....	.....	8,765	1.00	8,765
Gallatin.....	.....	.....	.....	.....	23,661	.25	5,870
Garfield.....	.....	.....	.....	.....	27,515	.25	6,880
Glacier.....	.....	.....	.....	.....	.....	.....	.....
Golden Valley.....	640	13.68	8,755	.....	131,492	.33	43,830
Granite.....	16,004	4.43	70,909	50,500	688	.50	344
Hill.....	.....	.....	.....	.....	.....	.....	.....
Jefferson.....	37,507	4.33	162,267	184,000	800	.50	400
Judith Basin.....	3,455	8.17	28,217	68,700	27,570	.50	13,788
Lake.....	.....	.....	.....	.....	.....	.....	.....
Lewis & Clark.....	20,970	4.28	89,750	149,635	24,470	.25	6,120
Liberty.....	273	5.00	1,365	.....	.....	.....	.....
Lincoln.....	4,827	3.51	16,940	.....	2,067	.66	1,365
Madison.....	17,364	4.54	78,902	49,050	73,286	.25	18,317
McCone.....	.....	.....	.....	.....	39,872	.30	11,964
Meagher.....	2,565	5.10	13,090	.....	87,482	.50	43,741
Mineral.....	12,782	2.49	31,858	.....	7,811	1.00	7,808
Missoula.....	2,828	4.59	12,990	12,145	33,438	1.00	33,438
Musselshell.....	6,033	40.74	245,823	.....	152,230	.50	76,120
Park.....	6,735	4.26	28,720	.....	41,530	.25	10,386
Petroleum.....	.....	.....	.....	.....	24,321	.50	12,160
Phillips.....	1,754	5.00	8,770	2,250	.....	.....	.....
Pondera.....	40	16.20	648	.....	.....	.....	.....
Powder River.....	.....	.....	.....	.....	111,000	.25	27,750
Powell.....	13,732	2.85	39,124	31,720	458	.64	295
Prairie.....	.....	.....	.....	.....	129,083	.25	32,271
Ravalli.....	.....	.....	.....	.....	.....	.....	.....
Richland.....	.....	.....	.....	.....	55,122	.25	13,781
Roosevelt.....	.....	.....	.....	.....	.....	.....	.....
Rosebud.....	.....	.....	.....	.....	573,275	.25	143,305
Sanders.....	1,241	5.19	6,448	5,500	2,157	1.00	2,157
Sheridan.....	333	20.00	6,660	.....	.....	.....	.....
Silver Bow.....	40,604	4.06	164,905	2,716,550	280	.....	.....
Stillwater.....	886	5.12	4,534	300	30,884	.25	7,720
Sweet Grass.....	.....	.....	.....	.....	50,020	.25	12,506
Teton.....	.....	.....	.....	.....	.....	.....	.....
Toole.....	.....	.....	.....	.....	.....	.....	.....
Treasure.....	.....	.....	.....	.....	1,895	.25	474
Valley.....	.....	.....	.....	.....	.....	.....	.....
Wheatland.....	.....	.....	.....	.....	45,780	.25	11,439
Wibaux.....	.....	.....	.....	.....	40,696	.25	10,165
Yellowstone.....	.....	.....	.....	.....	107,162	.50	53,775
THE STATE.....	237,325	\$5.91	\$1,406,627	\$3,289,240	2,253,366	\$ .33	\$ 745,383

# **PATENTED MINING CLAIMS AND IMPROVEMENTS AND MINERAL RESERVATIONS—1934**

**Tax Levies Extended Against 100% of Assessed Value of Claims and Reservations and 30% of Assessed Value of Improvements**

Patented Mining Claims				Mineral Reservations			
	Acres	Av. Value	Value	Improvements	Acres	Av. Value	Value
Beaverhead.....	9,688	\$ 3.96	\$ 38,342				
Big Horn.....					8,626	.49	4,241
Blaine.....	92	20.00	1,840	300			
Broadwater.....	7,294	4.43	32,328	13,295			
Carbon.....	11,470	20.00	229,406		2,123	.50	1,069
Carter.....					1,720	.25	430
Cascade.....	6,235	5.05	31,512		17,448	.50	8,724
Chouteau.....							
Custer.....					139,310	.40	55,704
Daniels.....							
Dawson.....					114,369	.25	28,590
Deer Lodge.....	9,690	3.52	34,135		449	.50	225
Fallon.....					110,205	.25	27,572
Fergus.....	3,520	5.00	17,600	5,850	3,590	.50	1,795
Flathead.....					8,765	1.00	8,765
Gallatin.....					3,227	.25	805
Garfield.....					27,836	.25	6,960
Glacier.....							
Golden Valley.....	640	13.68	8,755		86,980	.33	28,991
Granite.....	16,412	4.33	71,088	46,200	688	.50	344
Hill.....							
Jefferson.....	36,912	4.36	160,923	183,000	800	.50	400
Judith Basin.....	3,022	7.86	28,797	60,490	27,531	.50	13,768
Lake.....							
Lewis & Clark.....	20,970	4.28	89,750	136,735	8,700	.24	2,050
Liberty.....							
Lincoln.....	4,713	3.62	17,065	35,700	4,787	.56	2,725
Madison.....	17,809	4.54	80,775	76,395	17,928	.25	4,481
McCone.....					39,866	.30	11,964
Meagher.....	2,803	5.07	14,221		13,871	.25	3,467
Mineral.....	3,186	7.44	23,705		7,808	1.00	7,803
Missoula.....	3,067	4.26	13,065	12,145	34,474	1.00	34,474
Musselshell.....	3,652	65.73	240,041		77,579	.50	38,793
Park.....	6,747	4.41	29,780		5,514	.25	1,378
Petroleum.....					640	.50	320
Phillips.....	990	5.00	4,950	18,200			
Pondera.....	40	16.20	648				
Powder River.....					111,358	.25	27,825
Powell.....	14,296	2.68	38,329	21,400	458	.64	295
Prairie.....					129,083	.25	32,269
Ravalli.....							
Richland.....					62,996	.25	13,706
Roosevelt.....							
Rosebud.....					239,589	.25	59,897
Sanders.....	1,285	4.99	6,408	2,950	2,157	1.00	2,157
Sheridan.....	363	20.00	7,260				
Silver Bow.....	40,600	4.06	164,700	2,796,550	280		
Stillwater.....	887	5.84	5,184	700	20,644	.25	5,163
Sweet Grass.....					41,963	.25	10,491
Teton.....							
Toole.....							
Treasure.....					1,895	.25	475
Valley.....							
Wheatland.....					17,334	.25	4,333
Wibaux.....					40,696	.25	10,325
Yellowstone.....					12,543	.25	3,135
THE STATE.....	226,383	6.14	1,390,607	3,409,910	1,435,830	.32	465,909
1925.....	233,516	\$6.41	1,495,772	\$4,399,971	2,159,425	\$.51	\$1,091,329
1926.....	247,881	6.34	1,572,022	4,529,565	2,080,184	.51	1,061,108
1927.....	238,776	6.31	1,507,780	3,617,816	2,078,593	.42	870,189
1928.....	239,906	6.43	1,543,856	3,515,681	2,443,578	.52	1,282,608
1929.....	237,298	6.18	1,466,796	3,433,208	2,465,046	.44	1,074,376
1930.....	236,119	6.14	1,449,258	3,774,086	2,521,641	.44	1,113,743
1931.....	237,467	5.97	1,417,726	3,672,749	2,525,895	.43	1,099,130
1932.....	233,606	5.92	1,383,646	3,648,961	2,537,743	.41	1,042,707
1933.....	237,952	5.91	1,406,627	3,289,240	2,253,366	.33	745,383
1934.....	226,383	6.14	1,390,607	3,409,910	1,435,830	.32	465,909



**TOTAL OF ALL LANDS, AND VALUE OF CITY AND TOWN LOTS  
AND IMPROVEMENTS—1933**

	<b>All Lands</b>		<b>City and Town Lots</b>	
	<b>Acres</b>	<b>Av. Value</b>	<b>Value</b>	<b>City and Town Lots Improvements</b>
Beaverhead.....	1,046,447	\$ 4.13	\$ 4,326,229	623,957 \$ 1,256,727
Big Horn.....	997,631	4.17	4,162,880	265,880 1,017,093
Blaine.....	1,555,534	4.35	6,766,074	417,495 991,515
Broadwater.....	486,707	6.48	3,156,160	105,430 438,205
Carbon.....	654,393	10.58	6,914,748	856,591 1,930,851
Carter.....	1,204,623	4.86	5,852,521	54,030 179,475
Cascade.....	1,352,793	11.02	14,906,814	10,452,875 21,490,395
Chouteau.....	2,010,898	6.48	13,029,747	276,330 1,081,859
Custer.....	1,835,235	3.90	7,164,082	2,071,506 5,218,330
Daniels.....	603,338	8.87	5,349,887	132,716 762,747
Dawson.....	1,321,322	5.98	7,901,372	968,019 2,893,002
Deer Lodge.....	277,819	7.00	1,943,668	1,997,885 7,090,895
Fallon.....	880,907	6.18	5,495,878	210,875 573,280
Fergus.....	2,007,217	8.34	16,740,944	2,036,504 3,601,840
Flathead.....	764,354	12.15	9,286,745	1,858,250 6,323,805
Gallatin.....	940,503	12.03	11,311,760	1,914,115 6,603,070
Garfield.....	1,900,663	5.41	10,280,299	71,956 96,235
Glacier.....	389,309	7.48	2,910,139	221,487 636,899
Golden Valley.....	596,856	3.73	2,226,054	43,873 123,270
Granite.....	359,693	5.52	1,984,624	123,473 512,769
Hill.....	1,542,849	7.65	11,810,102	1,650,272 4,779,016
Jefferson.....	427,974	4.79	2,048,092	97,488 400,487
Judith Basin.....	787,418	12.40	9,762,656	139,500 473,135
Lake.....	424,247	13.66	5,795,945	661,800 1,094,200
Lewis & Clark.....	987,569	5.30	5,234,356	3,109,590 9,336,855
Liberty.....	709,034	5.68	4,030,344	39,310 151,470
Lincoln.....	596,339	7.70	4,592,845	391,020 813,405
Madison.....	1,019,000	4.78	4,872,593	168,610 615,260
McCone.....	1,255,378	8.12	10,192,097	95,365 125,795
Meagher.....	945,645	4.60	4,346,035	174,322 398,006
Mineral.....	149,371	5.88	878,193	53,185 141,830
Missoula.....	849,503	6.53	5,549,909	4,701,231 10,813,865
Musselshell.....	1,003,035	3.47	3,484,699	247,061 1,233,240
Npark.....	861,954	8.41	7,247,928	2,013,866 5,517,850
Petroleum.....	643,061	4.93	3,168,920	47,134 136,573
Phillips.....	1,550,802	4.49	6,962,451	280,795 740,035
Pondera.....	670,505	9.83	6,591,420	318,895 1,092,695
Powder River.....	1,201,293	4.18	5,025,920	13,980 88,775
Powell.....	877,721	6.04	5,304,799	645,854 1,445,348
Prairie.....	949,615	6.57	6,240,690	95,670 494,071
Ravalli.....	416,435	12.35	5,144,554	379,806 1,344,221
Richland.....	1,105,170	5.59	6,175,126	245,514 1,169,225
Roosevelt.....	741,317	8.17	6,055,877	280,543 1,095,675
Rosebud.....	2,196,958	3.36	7,381,800	450,398 895,880
Sanders.....	602,159	6.17	3,716,548	225,481 699,600
Sheridan.....	878,328	10.72	9,417,930	202,975 798,551
Silver Bow.....	193,906	4.93	955,100	9,869,140 22,596,470
Stillwater.....	847,123	4.65	3,935,700	121,022 695,815
Sweet Grass.....	804,849	5.67	4,566,257	250,481 881,595
Teton.....	974,517	8.01	7,804,905	211,353 662,674
Toole.....	975,793	5.41	5,283,851	428,811 1,144,414
Treasure.....	471,413	7.08	3,339,670	80,675 144,790
Valley.....	1,627,834	6.34	10,314,020	832,052 1,414,609
Wheatland.....	760,908	6.06	4,663,941	258,162 988,600
Wibaux.....	496,784	6.66	3,306,305	84,150 319,110
Yellowstone.....	1,262,187	9.32	11,760,277	6,953,973 14,705,342
THE STATE.....	52,994,236	\$ 6.58	\$348,672,471	60,522,731 \$152,270,744

**TOTAL OF ALL LANDS, AND VALUE OF CITY AND TOWN LOTS  
AND IMPROVEMENTS—1934**

	All Lands			City and Town Lots	
	Acres	Av. Value	Value	Lots	Improvements
Beaverhead.....	1,053,756	\$ 4.11	\$ 4,330,393	633,041	\$ 1,285,262
Big Horn.....	1,011,983	3.10	3,144,609	201,601	744,176
Blaine.....	1,572,715	4.29	6,746,825	420,790	932,100
Broadwater.....	453,652	6.87	3,115,636	105,430	422,530
Carbon.....	660,967	10.42	6,884,024	871,824	1,896,955
Carter.....	1,175,062	5.03	5,914,252	50,995	176,470
Cascade.....	1,407,915	10.56	14,861,647	10,467,613	21,445,493
Chouteau.....	1,989,811	6.51	12,962,565	289,001	1,067,727
Custer.....	1,853,859	3.88	7,188,166	2,070,832	5,208,985
Daniels.....	571,989	9.26	5,294,770	133,168	765,698
Dawson.....	1,283,756	6.13	7,874,309	967,143	2,910,662
Deer Lodge.....	277,605	6.93	1,923,005	1,844,345	6,970,970
Fallon.....	863,731	6.27	5,416,972	203,725	563,910
Fergus.....	2,024,758	8.26	16,730,271	2,077,380	3,694,332
Flathead.....	761,022	12.07	9,186,165	1,863,580	5,562,915
Gallatin.....	938,625	12.01	11,273,865	1,919,220	6,596,095
Garfield.....	1,905,269	4.85	9,238,098	72,186	89,570
Glacier.....	390,385	7.19	2,924,590	222,101	808,876
Golden Valley.....	604,996	3.67	2,220,919	45,193	123,755
Granite.....	361,794	5.48	1,982,550	126,062	519,675
Hill.....	1,516,502	7.71	11,698,827	1,650,398	4,767,256
Jefferson.....	418,861	3.92	1,640,425	98,907	390,645
Judith Basin.....	778,194	12.48	9,709,921	140,525	467,325
Lake.....	423,191	13.30	5,628,685	647,671	1,045,180
Lewis & Clark.....	987,096	5.32	5,249,240	3,140,335	9,366,450
Liberty.....	745,380	5.54	4,041,823	40,720	155,645
Lincoln.....	526,413	8.15	4,316,658	375,325	794,410
Madison.....	1,021,143	4.72	4,817,786	166,515	600,715
McCone.....	1,262,517	8.11	10,245,097	94,810	129,965
Meagher.....	946,626	4.51	4,270,413	175,153	415,151
Mineral.....	135,926	5.83	800,984	47,370	137,275
Missoula.....	557,379	6.37	5,484,331	4,688,927	10,714,160
Musselshell.....	1,002,363	3.19	3,446,060	250,278	1,205,600
Park.....	858,926	7.59	6,515,078	2,023,656	4,733,107
Petroleum.....	689,308	4.61	3,180,750	56,473	144,258
Phillips.....	1,561,693	4.50	7,020,007	278,115	725,005
Pondera.....	673,865	9.70	6,538,715	319,039	1,071,117
Powder River.....	1,202,040	4.22	5,067,910	12,190	90,695
Powell.....	818,765	6.32	5,175,761	639,149	1,432,990
Prairie.....	950,597	4.93	4,683,368	95,852	522,441
Ravalli.....	421,222	12.22	5,145,535	379,555	1,338,031
Richland.....	1,111,357	5.57	6,189,053	225,260	1,074,340
Roosevelt.....	746,804	8.15	6,087,132	279,627	1,191,750
Rosebud.....	2,207,201	3.30	7,275,832	444,173	927,285
Sanders.....	600,026	6.18	3,711,123	227,760	710,380
Sheridan.....	874,293	10.73	9,380,075	203,080	815,111
Silver Bow.....	197,206	4.95	976,985	9,843,475	22,384,895
Stillwater.....	860,316	4.59	3,946,120	130,429	700,861
Sweet Grass.....	813,786	5.55	4,520,294	246,068	853,443
Teton.....	968,696	7.99	7,741,969	212,843	666,519
Toole.....	969,720	5.39	5,224,522	399,678	1,081,958
Treasure.....	471,640	6.28	3,064,541	65,185	142,240
Valley.....	1,626,780	6.33	10,291,226	707,865	1,449,164
Wheatland.....	760,185	6.10	4,639,769	259,892	983,125
Wibaux.....	496,784	6.66	3,310,735	83,155	312,760
Yellowstone.....	1,254,206	9.27	11,630,663	6,826,815	14,272,220
THE STATE.....	52,920,657	6.46	341,881,044	60,052,498	149,599,628
1925.....	52,701,900	\$ 9.75	\$513,867,879	\$89,773,614	\$150,620,093
1926.....	53,095,856	9.50	504,251,798	88,198,022	151,725,506
1927.....	53,569,036	9.28	497,259,337	86,114,824	152,436,087
1928.....	53,676,062	9.26	496,964,863	85,485,308	155,933,510
1929.....	54,038,975	9.14	493,733,833	85,989,491	159,176,219
1930.....	53,890,558	9.04	487,158,438	84,535,320	162,726,310
1931.....	53,626,779	7.99	428,415,207	77,947,666	164,209,780
1932.....	52,932,872	7.33	388,011,551	67,672,572	161,413,810
1933.....	52,994,236	6.58	348,672,471	60,522,731	152,270,744
1934.....	52,920,657	6.46	341,881,044	60,052,498	149,599,628



**VALUE OF ALL REAL ESTATE AND IMPROVEMENTS, INCLUDING  
CITY AND TOWN LOTS—1933**

	Real Estate	Improvements	Total
Beaverhead .....	\$ 4,950,186	\$ 2,533,336	\$ 7,483,522
Big Horn .....	4,428,760	1,714,506	6,143,266
Blaine .....	7,183,569	1,975,715	9,159,284
Broadwater .....	3,261,590	1,150,855	4,412,445
Carbon .....	7,771,339	3,086,146	10,857,485
Carter .....	5,906,551	898,160	6,804,711
Cascade .....	25,359,689	42,133,900	67,493,589
Chouteau .....	13,306,077	2,604,766	15,910,843
Custer .....	9,235,588	6,367,823	15,603,411
Daniels .....	5,482,603	1,422,204	6,904,807
Dawson .....	8,869,391	3,869,803	12,739,194
Deer Lodge .....	3,941,553	16,149,233	20,090,786
Pallon .....	5,706,753	1,363,113	7,069,866
Fergus .....	18,777,448	6,048,764	24,826,212
Flathead .....	11,144,995	8,187,565	19,332,560
Gallatin .....	13,225,875	10,734,620	23,960,495
Garfield .....	10,352,255	500,665	10,852,920
Glacier .....	3,131,626	1,826,873	4,958,499
Golden Valley .....	2,269,927	399,705	2,669,632
Granite .....	2,108,097	1,073,216	3,181,307
Hill .....	13,460,374	5,282,644	18,743,018
Jefferson .....	2,145,580	1,085,944	3,231,524
Judith Basin .....	9,902,156	1,626,650	11,528,806
Lake .....	6,457,746	2,066,400	8,524,145
Lewis & Clark .....	8,343,946	11,498,135	19,842,081
Liberty .....	4,069,654	379,390	4,449,044
Lincoln .....	4,983,865	1,371,030	6,354,895
Madison .....	5,041,203	2,608,885	7,650,088
McCone .....	10,287,462	493,430	10,780,892
Meagher .....	4,520,357	1,117,324	5,637,681
Mineral .....	931,378	398,778	1,330,156
Missoula .....	10,251,131	13,436,193	23,687,324
Musselshell .....	3,731,760	1,917,243	5,649,003
Park .....	9,261,794	7,049,321	16,311,115
Petroleum .....	3,216,054	363,943	3,579,997
Phillips .....	7,243,246	1,429,295	8,672,541
Pondera .....	6,910,315	2,265,460	9,175,775
Powder River .....	5,039,900	712,955	5,752,855
Powell .....	6,950,653	2,370,491	8,321,144
Prarie .....	6,336,360	1,293,585	7,629,945
Ravalli .....	5,524,360	2,947,093	8,471,453
Richland .....	6,420,640	2,430,753	8,851,393
Roosevelt .....	6,336,420	2,176,090	8,512,510
Rosebud .....	7,832,198	1,776,229	9,608,427
Sanders .....	3,942,029	3,070,682	7,012,711
Sheridan .....	9,620,905	2,502,978	12,123,883
Silver Bow .....	10,824,240	27,180,880	38,005,120
Stillwater .....	4,056,722	3,125,700	7,182,422
Sweet Grass .....	4,816,738	1,862,707	6,679,445
Teton .....	8,016,258	2,247,451	10,263,709
Toole .....	5,712,662	1,929,041	7,641,703
Treasure .....	3,420,345	384,335	3,804,680
Valley .....	11,146,072	2,904,524	14,050,596
Wheatland .....	1,922,103	1,864,709	6,786,812
Wibaux .....	3,390,455	848,930	4,239,385
Yellowstone .....	18,714,250	19,090,640	37,804,890
THE STATE .....	\$409,195,202	\$249,150,800	\$658,346,002

**VALUE OF ALL REAL ESTATE AND IMPROVEMENTS, INCLUDING  
CITY AND TOWN LOTS—1934**

	Real Estate	Improvements	Total
Beaverhead.....	\$ 4,963,434	\$ 2,537,446	\$ 7,500,880
Big Horn.....	3,346,210	1,280,908	4,627,118
Blaine.....	7,167,615	1,932,645	9,100,260
Broadwater.....	3,221,066	1,137,865	4,358,931
Carbon.....	7,755,818	3,054,235	10,810,083
Carter.....	5,965,247	889,770	6,855,017
Cascade.....	25,329,260	12,004,508	67,333,768
Chouteau.....	13,242,566	2,557,172	15,799,738
Custer.....	9,258,998	6,318,325	15,577,323
Daniels.....	5,427,938	1,416,255	6,844,193
Dawson.....	8,841,452	3,875,955	12,717,407
Deer Lodge.....	3,767,350	16,012,648	19,779,998
Fallon.....	5,620,697	1,342,680	6,963,377
Fergus.....	18,807,651	6,046,493	24,854,144
Flathead.....	11,049,745	8,208,940	19,258,685
Gallatin.....	13,193,085	10,713,010	23,906,095
Garfield.....	9,310,284	491,405	9,801,689
Glacier.....	3,146,691	1,881,970	5,028,661
Golden Valley.....	2,266,112	390,399	2,656,511
Granite.....	2,108,612	1,070,265	3,178,877
Hill.....	13,349,225	5,273,963	18,623,188
Jefferson.....	1,739,332	1,087,893	2,827,225
Judith Basin.....	9,850,446	1,599,845	11,450,291
Lake.....	6,276,356	2,115,130	8,391,486
Lewis & Clark.....	8,889,575	11,512,226	19,901,801
Liberty.....	4,082,543	384,645	4,467,188
Lincoln.....	4,691,983	1,351,565	6,043,548
Madison.....	4,984,301	2,590,081	7,574,382
McCone.....	10,339,907	502,376	10,842,283
Meagher.....	4,445,566	1,116,734	5,562,300
Mineral.....	848,354	393,618	1,241,972
Missoula.....	10,173,258	13,407,590	23,580,848
Musselshell.....	3,696,338	1,872,231	5,568,569
Park.....	8,538,734	6,249,043	14,787,777
Petroleum.....	3,237,223	372,223	3,609,446
Phillips.....	7,298,122	1,440,300	8,738,422
Pender.....	9,857,754	2,263,062	9,120,816
Powder River.....	5,080,100	683,340	5,763,440
Powell.....	5,814,910	2,266,865	8,081,775
Prairie.....	4,779,220	1,268,599	6,047,819
Ravalli.....	5,525,090	2,952,411	8,477,501
Richland.....	6,414,313	2,250,415	8,664,728
Roosevelt.....	7,366,759	2,172,450	9,539,209
Rosebud.....	7,720,005	1,744,540	9,464,545
Sanders.....	3,938,883	3,538,251	7,477,134
Sheridan.....	9,583,155	2,483,937	12,067,092
Silver Bow.....	10,820,460	27,052,860	37,873,320
Stillwater.....	4,076,549	3,243,746	7,320,295
Sweet Grass.....	4,766,362	1,800,795	6,567,157
Teton.....	7,954,812	2,233,773	10,188,585
Toole.....	5,624,200	1,799,898	7,424,098
Treasure.....	3,129,726	374,131	3,503,857
Valley.....	10,999,091	3,037,835	14,036,926
Wheatland.....	4,899,661	1,832,894	6,732,555
Wibaux.....	3,393,890	829,015	4,222,905
Yellowstone.....	18,457,478	18,677,918	37,135,396
THE STATE.....	\$401,933,542	\$246,939,092	\$648,872,634
1925.....	\$603,641,493	\$251,562,885	\$855,204,378
1926.....	592,449,820	255,784,859	848,234,679
1927.....	583,374,161	256,969,144	840,343,305
1928.....	582,450,171	258,322,543	840,772,714
1929.....	579,723,324	264,333,193	844,056,517
1930.....	571,693,758	273,456,242	845,150,000
1931.....	506,362,873	271,959,099	778,321,972
1932.....	455,684,123	266,973,947	722,658,070
1933.....	409,195,202	249,150,800	658,346,002
1934.....	401,933,542	246,939,092	648,872,634

## HORSES AND SHEEP—1933

Tax Levies Extended Against 33⅓% of Assessed Value

	Horses			Sheep		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	8,784	\$13.05	\$ 114,725	186,421	\$2.30	\$ 429,515
Big Horn.....	6,049	24.26	146,734	94,170	2.40	226,403
Blaine.....	13,181	14.14	186,420	175,732	2.17	380,493
Broadwater.....	2,616	22.18	58,030	35,419	2.45	87,186
Carbon.....	5,766	21.06	121,551	52,828	2.27	119,818
Carter.....	7,994	21.13	168,905	134,931	2.15	289,716
Cascade.....	6,170	21.74	134,145	87,328	2.24	195,547
Chouteau.....	8,851	23.06	204,118	68,329	2.43	165,790
Custer.....	7,299	16.09	117,449	47,522	2.21	105,071
Daniels.....	5,255	17.67	92,872	14,358	2.17	31,111
Dawson.....	7,696	15.31	117,861	35,326	2.90	102,300
Deer Lodge.....	925	28.62	26,475	8,911	3.57	22,945
Fallon.....	5,639	22.33	125,926	21,114	2.10	44,170
Fergus.....	12,507	16.12	201,598	81,793	4.19	176,069
Flathead.....	3,641	31.41	114,350	6,396	2.82	18,020
Gallatin.....	7,094	28.24	200,320	48,124	2.93	141,240
Garfield.....	13,105	10.81	141,636	112,753	1.96	220,592
Glacier.....	3,796	15.12	57,380	124,590	2.22	276,591
Golden Valley.....	2,493	17.14	42,725	23,865	2.14	51,188
Granite.....	1,730	27.42	47,435	14,505	2.51	36,662
Hill.....	5,506	16.26	89,514	30,384	2.13	64,806
Jefferson.....	2,005	24.28	48,681	18,257	1.83	33,490
Judith Basin.....	4,470	19.94	89,125	50,294	2.01	101,211
Lake.....	3,964	22.65	89,775	19,407	2.11	40,985
Lewis & Clark.....	3,461	26.97	93,355	83,702	2.14	178,755
Liberty.....	2,347	13.68	32,100	33,581	2.13	71,878
Lincoln.....	1,295	25.45	32,965	1,091	2.45	2,680
Madison.....	6,774	14.65	99,265	146,532	2.06	302,780
McCone.....	11,747	15.30	179,776	51,284	2.41	123,841
Mcagher.....	3,382	17.35	58,681	132,006	2.30	303,544
Mineral.....	326	15.97	5,205	152	2.73	415
Missoula.....	2,225	23.80	52,961	7,142	2.26	16,161
Musselshell.....	3,488	20.51	71,535	25,031	1.86	46,560
Park.....	4,430	23.21	102,824	60,960	2.25	136,930
Petroleum.....	4,402	12.11	53,315	51,661	2.05	105,666
Phillips.....	12,150	19.77	240,297	104,585	2.11	221,689
Pondera.....	4,506	15.90	71,667	63,929	2.32	148,139
Powder River.....	7,308	20.54	150,080	53,565	2.13	114,375
Powell.....	2,652	27.91	74,006	71,436	2.45	175,369
Prairie.....	5,893	17.42	102,663	41,309	2.07	85,578
Ravalli.....	3,888	24.93	96,941	33,859	1.92	65,139
Richland.....	8,473	18.34	155,359	19,817	2.10	41,703
Roosevelt.....	5,951	26.44	157,336	12,540	2.51	31,425
Rosebud.....	7,024	18.04	126,732	70,470	2.59	182,275
Sanders.....	2,152	22.82	49,109	29,479	2.08	61,424
Sheridan.....	7,427	21.57	160,195	10,019	2.12	21,192
Silver Bow.....	1,141	15.45	17,625	8,330	2.74	22,795
Stillwater.....	4,923	18.34	90,272	50,838	1.88	95,436
Sweet Grass.....	3,352	23.72	79,745	90,210	1.92	173,111
Teton.....	4,554	20.92	95,275	91,984	1.89	173,627
Toole.....	2,940	17.37	51,080	78,536	2.17	170,294
Treasure.....	1,506	21.00	31,635	5,679	2.31	13,138
Valley.....	11,924	12.23	145,885	120,454	2.15	259,244
Wheatland.....	2,437	13.65	33,261	84,078	2.05	172,157
Wibaux.....	3,178	16.41	52,145	9,360	1.96	18,355
Yellowstone.....	8,349	30.04	250,833	74,458	2.33	173,230
THE STATE.....	302,151	\$19.04	\$5,751,977	3,211,335	\$2.20	\$7,069,824

## HORSES AND SHEEP—1931

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Horses			Sheep		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	7,916	\$22.08	\$ 174,760	198,539	\$3.95	\$ 783,546
Big Horn.....	6,309	26.31	165,967	100,059	3.76	376,679
Blaine.....	12,754	18.87	240,615	178,962	4.15	743,033
Broadwater.....	2,573	23.01	59,200	32,795	3.46	113,623
Carbon.....	5,491	23.84	130,909	56,765	3.50	198,414
Carter.....	7,727	23.55	182,004	148,848	3.93	584,956
Cascade.....	6,214	14.86	92,324	82,574	3.88	320,744
Chouteau.....	8,093	27.80	224,971	66,142	3.88	256,566
Custer.....	7,499	16.44	123,247	47,633	3.71	178,378
Danields.....	1,999	18.18	90,898	15,280	3.63	55,482
Dawson.....	7,348	15.49	113,790	41,135	3.54	145,421
Deer Lodge.....	890	29.40	26,165	7,796	4.48	34,955
Fallon.....	5,554	32.29	179,319	21,698	3.97	86,145
Fergus.....	11,723	26.25	307,761	86,893	3.83	332,765
Flathead.....	3,819	34.12	130,300	5,887	4.67	27,275
Gallatin.....	7,147	37.20	265,870	43,180	4.32	186,425
Glacier.....	13,176	15.40	202,973	105,728	3.62	383,093
Golden Valley.....	2,732	20.81	56,855	92,878	3.82	351,368
Granite.....	2,967	22.91	51,940	29,478	3.32	98,025
	1,775	26.91	47,770	15,736	3.33	52,425
Hill.....	5,572	17.06	95,047	30,980	3.51	108,748
Jefferson.....	2,001	24.18	48,390	21,139	3.91	82,710
Judith Basin.....	4,347	28.99	126,020	55,244	4.09	226,020
Lake.....	4,080	25.32	103,320	21,414	3.71	79,395
Lewis & Clark.....	3,281	25.98	85,330	81,647	3.71	303,360
Liberty.....	2,192	14.56	31,930	31,753	3.49	110,694
Lincoln.....	1,247	24.60	30,670	1,186	3.45	4,095
Madison.....	5,900	16.98	100,205	137,579	3.57	491,447
McCone.....	11,504	15.23	175,215	45,275	3.87	175,209
Meagher.....	2,894	18.42	53,315	115,781	3.78	437,968
Mineral.....	302	16.01	4,835	155	3.00	465
Missoula.....	2,212	23.97	53,030	8,668	3.73	32,777
Musselshell.....	3,298	32.00	105,520	36,350	3.73	135,555
Park.....	4,565	26.70	121,888	74,287	3.79	281,651
Petroleum.....	4,239	23.17	98,175	56,143	3.86	216,749
Phillips.....	12,178	19.65	239,267	116,618	3.87	450,861
Pondera.....	4,076	22.07	89,962	60,039	3.85	230,942
Powder River.....	6,898	22.79	157,210	61,142	3.82	233,303
Powell.....	2,506	28.51	71,451	83,497	3.88	324,210
Prairie.....	5,558	18.50	102,832	37,711	3.78	142,696
Ravalli.....	4,083	31.41	128,252	37,802	3.48	131,430
Richland.....	7,917	22.48	177,948	20,398	3.67	74,913
Roosevelt.....	5,962	23.39	139,444	12,275	3.96	48,589
Rosebud.....	7,643	20.25	154,886	111,647	3.86	430,691
Sanders.....	2,320	23.22	53,870	37,941	3.80	144,028
Sheridan.....	7,088	21.61	153,180	9,784	3.45	33,775
Silver Bow.....	1,134	14.87	16,865	5,344	3.28	17,530
Stillwater.....	5,086	21.00	106,993	50,350	3.03	152,575
Sweet Grass.....	3,270	28.42	92,925	98,615	3.48	343,525
Teton.....	4,265	23.81	101,550	91,217	3.58	326,579
Toole.....	2,664	17.13	45,640	77,116	3.74	288,398
Treasure.....	1,621	24.23	39,285	12,178	3.83	46,625
Valley.....	11,478	12.06	138,370	127,185	3.85	489,757
Wheatland.....	2,321	15.17	35,210	84,133	3.60	303,248
Wibaux.....	3,078	17.74	54,605	12,189	3.45	42,065
Yellowstone.....	8,405	34.12	286,774	101,907	3.75	381,903
THE STATE.....	293,191	\$22.13	\$6,487,047	3,344,675	\$3.78	\$12,636,767
1925.....	465,457	\$26.33	\$12,257,570	1,953,771	\$8.05	\$15,720,182
1926.....	462,363	25.06	11,587,028	2,206,257	9.94	21,931,203
1927.....	432,242	23.52	10,168,156	2,409,486	8.96	21,540,993
1928.....	417,676	22.87	9,973,441	2,716,781	9.03	24,550,596
1929.....	400,454	23.75	9,512,457	3,113,788	9.52	28,633,390
1930.....	362,661	23.64	8,573,329	3,255,347	7.17	24,336,184
1931.....	336,051	21.83	7,335,136	3,268,498	4.20	13,726,683
1932.....	303,331	19.27	5,845,715	2,962,425	2.39	7,085,172
1933.....	302,151	19.04	5,751,977	3,211,335	2.20	7,069,824
1934.....	293,191	22.13	6,487,047	3,344,675	3.78	12,636,767

## CATTLE—1933

## Tax Levies Extended Against 33⅓% of Assessed Value

	Dairy Cattle			All Cattle		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	890	\$32.29	\$ 28,736	59,774	\$20.62	\$ 1,232,577
Big Horn.....	1,153	34.98	40,330	53,619	20.12	1,078,948
Blaine.....	1,453	34.33	49,875	34,840	20.05	698,544
Broadwater.....	802	34.96	28,040	13,088	15.86	277,609
Carbon.....	1,550	34.24	53,067	18,901	21.52	406,696
Carter.....	398	35.00	13,930	36,672	19.43	712,567
Cascade.....	4,618	35.25	162,600	35,214	24.18	851,410
Chouteau.....	1,057	33.95	39,058	45,787	20.41	934,537
Custer.....	615	31.44	21,182	30,149	20.09	605,829
Daniels.....	719	33.79	24,232	12,050	20.46	246,580
Dawson.....	756	33.06	24,997	23,210	19.99	463,880
Deer Lodge.....	683	63.24	13,190	3,892	29.16	113,475
Fallon.....	2,220	35.34	78,458	18,405	21.53	396,237
Fergus.....	1,787	35.18	62,875	46,340	20.64	956,586
Flathead.....	3,645	35.04	127,735	11,694	25.02	292,605
Gallatin.....	6,128	35.83	219,615	28,274	24.52	693,415
Garfield.....	36	36.00	1,296	21,401	19.03	407,361
Glacier.....	242	34.57	8,365	7,634	20.35	155,343
Golden Valley.....	231	29.46	6,805	9,395	19.08	179,276
Granite.....	984	35.28	34,711	12,996	21.05	273,753
Hill.....	517	36.86	19,060	22,137	19.76	437,488
Jefferson.....	2,097	40.50	84,936	13,191	23.07	304,344
Judith Basin.....	1,624	35.08	56,970	27,247	22.08	601,694
Lake.....	4,493	34.78	156,275	16,475	23.81	392,280
Lewis & Clark.....	1,577	39.38	62,100	21,319	21.71	462,739
Liberty.....	.....	.....	.....	12,069	19.08	230,227
Lincoln.....	980	34.99	34,295	4,392	23.21	101,930
Madison.....	1,023	30.18	30,870	36,793	20.37	749,555
McCone.....	1,033	35.00	36,155	17,421	20.29	353,517
Meagher.....	225	35.00	7,875	20,068	21.26	426,696
Mineral.....	162	35.00	5,670	772	25.81	19,923
Missoula.....	2,022	36.26	73,312	10,066	23.04	231,948
Musselshell.....	354	34.52	12,220	12,795	20.29	259,578
Park.....	2,666	29.98	79,934	23,595	21.86	515,688
Petroleum.....	94	35.00	3,290	9,575	19.56	187,325
Phillips.....	728	35.04	25,510	33,215	19.99	664,251
Pondera.....	3,105	31.03	96,353	18,656	21.80	406,696
Powder River.....	517	35.00	18,095	47,234	19.58	924,747
Powell.....	1,216	34.62	42,100	14,626	22.44	328,135
Prairie.....	105	31.18	3,274	15,789	19.95	315,063
Ravalli.....	7,575	25.12	190,245	21,234	19.70	418,367
Richland.....	433	29.58	12,808	20,250	18.53	375,285
Roosevelt.....	919	35.22	32,374	18,483	20.45	377,893
Rosebud.....	558	36.68	20,470	23,168	19.99	463,177
Sanders.....	2,257	29.87	67,436	12,526	21.52	269,635
Sheridan.....	2,751	35.41	97,410	19,704	23.45	462,074
Silver Bow.....	1,634	60.00	98,055	4,298	37.78	162,385
Stillwater.....	1,535	32.21	49,438	24,326	20.00	486,457
Sweet Grass.....	2,016	30.14	60,757	24,209	18.94	458,621
Teton.....	2,802	25.21	70,625	25,573	20.72	529,944
Toole.....	.....	.....	.....	16,417	19.33	317,371
Treasure.....	240	34.92	8,380	7,775	20.34	158,139
Valley.....	1,518	34.99	53,120	25,082	20.41	511,852
Wheatland.....	430	35.02	15,060	12,867	20.27	260,851
Wibaux.....	1,537	35.01	53,815	10,905	21.84	238,150
Yellowstone.....	4,233	27.90	118,113	24,131	22.75	548,977
THE STATE.....	84,943	\$33.73	\$2,865,491	1,191,718	\$20.92	\$24,930,220



## CATTLE—1934

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Dairy Cattle			All Cattle		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	716	\$20.12	\$ 21,565	65,012	\$18.14	\$ 1,179,602
Big Horn.....	1,293	30.05	38,850	73,758	18.10	1,335,351
Blaine.....	1,576	29.41	46,349	41,398	17.83	738,040
Broadwater.....	813	31.16	25,337	14,365	18.88	271,185
Carbon.....	1,788	30.28	54,145	19,925	18.81	374,815
Carter.....	304	30.00	9,120	46,467	17.01	790,188
Cascade.....	4,989	29.39	149,620	36,858	19.96	735,765
Chouteau.....	1,035	30.12	31,170	53,037	17.87	947,740
Custer.....	749	29.99	22,460	38,138	17.69	674,548
Daniels.....	705	30.18	21,276	11,183	17.98	255,071
Dawson.....	206	30.00	6,180	27,347	17.75	485,401
Deer Lodge.....	789	49.39	38,965	4,571	23.89	109,130
Fallon.....	2,610	24.40	63,660	23,131	17.99	416,064
Fergus.....	2,069	30.08	62,235	56,049	18.11	1,015,001
Flathead.....	3,753	30.03	112,705	13,829	21.17	292,810
Gallatin.....	6,680	30.00	200,625	32,918	20.62	678,870
Garfield.....	55	30.00	1,650	29,470	17.13	504,961
Glacier.....	153	29.93	4,580	6,876	18.10	124,427
Golden Valley.....	274	24.12	6,608	11,627	17.36	201,909
Granite.....	1,106	30.00	33,190	14,028	16.42	259,495
Hill.....	761	35.21	26,796	26,441	17.85	471,935
Jefferson.....	2,148	33.15	71,205	12,943	20.22	261,633
Judith Basin.....	1,810	30.10	54,480	30,341	19.34	586,839
Lake.....	5,259	30.35	159,595	19,697	20.70	407,740
Lewis & Clark.....	1,541	34.42	53,040	23,274	19.36	450,580
Liberty.....				16,171	16.90	273,254
Lincoln.....	1,181	29.99	35,419	4,947	20.09	99,381
Madison.....	858	25.15	21,580	36,906	17.38	641,440
McCone.....	1,143	30.00	34,290	20,911	17.80	372,228
Meagher.....	255	30.00	7,650	19,130	18.50	359,501
Mineral.....	75	30.00	2,250	789	20.77	16,385
Missoula.....	2,119	30.85	65,378	11,208	19.50	218,532
Musselshell.....	344	30.16	10,375	16,672	17.66	294,418
Park.....	2,480	34.64	75,531	22,806	19.10	435,567
Petroleum.....	143	30.00	4,290	12,802	17.44	223,324
Phillips.....	527	31.48	16,590	39,073	17.21	672,583
Pondera.....	2,818	28.13	79,270	20,573	18.92	389,258
Powder River.....	481	30.00	14,430	54,657	17.23	941,901
Powell.....	1,088	30.23	32,885	15,957	18.86	300,951
Prairie.....	97	30.70	2,977	17,089	17.51	299,234
Ravalli.....	7,944	22.36	177,646	23,118	18.26	422,153
Richland.....	320	26.31	8,419	22,521	17.05	383,914
Roosevelt.....	1,062	30.02	30,082	21,355	17.80	380,077
Rosebud.....	640	29.75	19,041	31,130	17.61	548,166
Sanders.....	2,361	30.24	71,400	15,284	19.16	297,471
Sheridan.....	2,972	30.01	89,180	22,160	18.97	420,335
Silver Bow.....	1,877	50.31	94,440	4,237	36.63	155,190
Stillwater.....	1,769	25.08	44,368	29,251	16.36	478,838
Sweet Grass.....	1,851	29.75	55,062	26,496	18.39	487,366
Teton.....	2,879	21.38	61,548	30,146	18.22	549,316
Toole.....				19,376	16.98	328,937
Treasure.....	256	30.00	7,680	9,826	17.92	176,097
Valley.....	1,269	31.09	39,450	28,115	17.89	502,946
Wheatland.....	466	30.00	13,980	14,838	17.64	261,771
Wibaux.....	1,561	30.15	47,070	12,758	19.05	243,030
Yellowstone.....	3,637	32.06	116,619	33,080	21.03	695,773
THE STATE.....	87,595	\$29.62	\$2,594,306	1,389,365	\$18.31	\$25,438,497
1925.....	72,132	\$50.00	\$3,612,439	1,083,544	\$25.04	\$27,136,237
1926.....	80,039	50.98	4,080,479	1,055,790	30.26	31,946,052
1927.....	78,086	52.23	4,077,530	932,759	31.13	29,039,706
1928.....	79,790	53.84	4,296,014	932,245	35.31	33,105,144
1929.....	84,440	56.72	4,789,623	967,232	37.26	36,041,404
1930.....	85,199	55.41	4,720,585	988,757	36.38	35,966,363
1931.....	84,241	48.59	4,093,088	1,016,851	32.82	33,378,442
1932.....	79,504	39.04	3,103,517	1,031,097	24.11	24,868,068
1933.....	84,943	33.73	2,865,491	1,191,718	20.92	24,930,220
1934.....	87,595	29.62	2,594,306	1,389,365	18.31	25,438,497

## SWINE, OTHER LIVESTOCK AND TOTAL OF ALL LIVESTOCK—1933

## Tax Levies Extended Against 33⅓% of Assessed Value

	Swine Value	Poultry Value	Fur Bearing Animals Value	Bees Value	Miscel. Value	Total Value All Livestock
Beaverhead.....	\$ 2,893	—	\$ 12,800	—	—	\$ 1,792,510
Big Horn.....	7,260	5,838	—	6,380	—	1,471,563
Blaine.....	3,615	—	—	1,570	—	1,270,642
Broadwater.....	2,481	4,716	—	—	—	430,022
Carbon.....	5,215	—	3,360	3,618	135	660,502
Carter.....	3,443	4,365	—	—	—	1,178,996
Cascade.....	8,713	6,687	191	1,437	900	1,199,030
Chouteau.....	10,207	20,466	130	208	—	1,335,456
Custer.....	1,807	—	190	160	250	830,756
Daniels.....	2,401	8,199	—	—	—	381,163
Dawson.....	4,347	—	3,360	110	—	691,858
Deer Lodge.....	1,710	—	—	—	—	164,605
Fallon.....	5,582	—	—	—	5,521	577,436
Fergus.....	9,400	702	2,630	273	25	1,347,283
Flathead.....	6,495	—	10,040	690	490	442,690
Gallatin.....	10,445	—	375	4,075	—	1,049,870
Garfield.....	2,127	—	—	88	—	771,804
Glacier.....	481	422	1,650	—	—	491,867
Golden Valley.....	1,102	4,816	165	—	—	279,272
Granite.....	761	—	880	—	90	359,581
Hill.....	5,453	10,311	865	—	—	608,437
Jefferson.....	1,273	6,116	1,000	—	—	394,904
Judith Basin.....	7,616	9,563	500	189	—	809,898
Lake.....	3,400	—	—	—	2,260	528,700
Lewis & Clark.....	2,035	—	2,000	175	—	739,050
Liberty.....	475	678	—	—	—	335,358
Lincoln.....	1,000	—	1,295	125	445	140,440
Madison.....	5,035	1,020	400	715	—	1,158,770
McCone.....	3,484	—	100	375	—	661,087
Meagher.....	42	—	—	—	—	788,962
Mineral.....	90	—	192	—	—	25,825
Missoula.....	3,055	6,691	3,800	—	107	314,723
Musselshell.....	2,259	6,057	85	120	—	386,194
Park.....	5,898	14,277	1,320	68	930	777,935
Petroleum.....	1,198	—	—	241	—	347,745
Phillips.....	3,138	6,460	—	315	—	1,136,150
Pondera.....	7,453	90	525	400	—	634,970
Powder River.....	3,359	—	—	—	—	1,192,561
Powell.....	50	—	—	—	—	577,560
Prairie.....	2,003	—	960	—	—	506,267
Ravalli.....	8,513	4,563	744	1,426	850	596,543
Richland.....	7,095	—	—	2,391	—	581,833
Roosevelt.....	6,753	9,012	—	—	—	582,419
Rosebud.....	2,807	7,177	880	1,445	75	784,568
Sanders.....	1,554	—	—	—	1,364	383,086
Sheridan.....	8,055	20,506	4	45	50	672,121
Silver Bow.....	1,120	—	1,600	—	100	208,625
Stillwater.....	7,430	4,339	1,867	—	58	685,859
Sweet Grass.....	1,878	4,813	—	531	—	718,699
Teton.....	4,833	—	260	1,365	—	805,294
Toole.....	1,906	8,160	—	—	—	548,811
Treasure.....	1,618	—	—	1,965	—	206,495
Valley.....	3,641	2,451	6	3,344	—	926,422
Wheatland.....	817	4,902	600	50	—	472,638
Wibaux.....	3,545	—	—	—	—	312,195
Yellowstone.....	11,234	11,126	2,000	4,500	—	1,001,900
THE STATE.....	\$ 221,600	\$194,523	\$ 59,763	\$38,394	\$13,650	\$38,279,951



## SWINE, OTHER LIVESTOCK AND TOTAL OF ALL LIVESTOCK—1931

## Tax Levies Extended Against 33⅓% of Assessed Value

	Swine Value	Poultry Value	Fur Bearing Animals Value	Bees Value	Miscel. Value	Total Value All Livestock
Beaverhead.....	\$ 3,150		\$ 20,820			\$ 2,161,878
Big Horn.....	7,225	7,164		7,054		1,899,400
Blaine.....	2,679			1,401		1,725,768
Broadwater.....	2,541	3,573				450,122
Carbon.....	5,954		3,240	6,156	90	719,578
Carter.....	2,780	4,434				1,564,362
Cascade.....	6,432	5,562		1,491	691	1,163,009
Chouteau.....	10,581	17,481	100	250	3	1,457,692
Custer.....	1,204		160	200	250	977,987
Daniels.....	1,847	7,074				410,372
Dawson.....	2,511	14	2,800	60	20	750,017
Deer Lodge.....	2,240					172,550
Fallon.....	7,167	8,091				697,386
Fergus.....	8,095	1,854	3,520	384	195	1,669,575
Flathead.....	7,260		8,490	700	505	467,340
Gallatin.....	13,115		675	5,500	280	1,150,735
Garfield.....	2,057			94		1,093,133
Glacier.....	529	365	1,575			538,119
Golden Valley.....	963	4,157	165			357,159
Granite.....	729		750		130	361,299
Hill.....	5,699	9,309	485	350		691,573
Jefferson.....	1186	5,598	2,450			401,967
Judith Basin.....	5,656	9,594	720	164		955,013
Lake.....	8,930				5,410	604,795
Lewis & Clark.....	2,090		3,300	345		845,005
Liberty.....	445	525				416,848
Lincoln.....	1,011	3,135	1,149	105	496	140,042
Madison.....	3,682	675	480	410		1,238,339
McCone.....	2,580	84		250		725,566
Meagher.....						850,784
Mineral.....	96	160				21,935
Missoula.....	4,370	6,320	5,440		55	320,524
Musselshell.....	1,977	5,097	57	185		542,809
Park.....	5,268	11,082	1,277	208	50	856,991
Petroleum.....	1,064			204	45	539,561
Phillips.....	2,712	7,568		1,025		1,374,016
Pondera.....	6,615	1,255		500		718,532
Powder River.....	2,167					1,334,581
Powell.....	448				310	697,370
Prairie.....	1,246					546,008
Ravalli.....	11,213	4,268	551	1,882	1,370	701,119
Richland.....	5,172			1,655		643,602
Roosevelt.....	3,993	7,374				579,477
Rosebud.....	2,627	7,362	1,120	1,160	235	1,146,250
Sanders.....	1,776				1,372	498,517
Sheridan.....	3,316	16,587		45	15	627,253
Silver Bow.....	1,110	255	4,750		105	195,805
Stillwater.....	6,306	4,113	1,695	230	40	750,790
Sweet Grass.....	1,885	4,848		276	525	931,350
Teton.....	5,789		150	1,564	10	984,958
Toole.....	1,808	7,062				671,845
Treasure.....	1,933		275	2,035	70	266,320
Valley.....	3,148	1,634		4,164	20	1,140,039
Wheatland.....	1,023	4,707	540	5	50	606,554
Wibaux.....	3,440					343,140
Yellowstone.....	10,324				17,441	1,392,215
THE STATE.....	\$ 211,758	\$178,381	\$ 66,734	\$40,007	\$29,783	\$45,088,974
1925.....	\$ 818,661				\$294,146	\$56,226,796
1926.....	785,132				419,813	66,669,228
1927.....	835,451	254,595	51,340		173,596	62,083,837
1928.....	870,721	291,790			211,621	69,003,313
1929.....	1,012,332	327,966	86,008	72,637	100,405	75,786,599
1930.....	782,484	342,967	129,043	60,958	33,750	70,225,078
1931.....	696,602	290,554	147,831	58,458	22,607	55,656,313
1932.....	289,078	233,603	82,463	44,974	13,129	38,462,232
1933.....	221,600	194,523	59,763	38,394	13,650	38,279,951
1934.....	211,758	178,381	66,734	40,007	29,783	45,088,974

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1933

## Tax Levies Extended Against 20% of Assessed Value

	Household Furniture	Jewelry, Watches, Clocks, Musical Inst., Etc.	Radios, Electric Refrig. & Washing Machines	Carriages, Wagons, Harness & Saddles	Farm Machinery, Inclusive of Tractors, Etc.
Beaverhead.....	240,676	31,005	.....	79,965	93,295
Big Horn.....	122,760	19,707	.....	43,145	184,769
Blaine.....	127,775	26,005	.....	64,560	273,405
Broadwater.....	68,590	14,795	.....	27,635	155,825
Carbon.....	186,517	38,165	.....	62,172	258,787
Carter.....	60,380	12,413	.....	49,896	94,590
Cascade.....	1,600,215	278,000	389,024	73,878	389,978
Chouteau.....	164,601	4,978	45,888	73,579	630,280
Custer.....	286,755	109,495	.....	32,393	223,662
Daniels.....	79,735	13,600	15,655	31,405	409,088
Dawson.....	173,285	50,476	.....	32,333	285,327
Deer Lodge.....	643,095	690	.....	10,440	234,592
Fallon.....	86,988	22,242	.....	41,860	186,998
Fergus.....	325,235	61,409	52,500	103,428	414,852
Flathead.....	576,420	157,670	.....	34,845	125,695
Gallatin.....	498,740	119,455	.....	70,855	272,205
Garfield.....	35,555	5,880	.....	38,085	129,485
Glacier.....	73,095	9,795	17,300	17,575	142,080
Golden Valley.....	28,290	5,478	5,495	12,680	43,103
Granite.....	72,570	22,540	.....	17,705	29,650
Hill.....	275,315	57,605	92,860	36,005	572,504
Jefferson.....	98,710	.....	8,463	21,590	44,480
Judith Basin.....	100,940	20,615	16,570	35,845	314,225
Lake.....	159,890	32,370	.....	51,275	230,360
Lewis & Clark.....	793,470	252,870	50,520	45,095	114,110
Liberty.....	19,175	3,490	.....	10,980	131,805
Lincoln.....	133,730	30,250	33,875	.....	37,270
Madison.....	138,470	8,935	13,245	40,225	94,495
McCone.....	51,325	10,497	.....	40,318	235,121
Meagher.....	53,375	17,425	.....	24,840	48,130
Mineral.....	41,255	.....	5,600	780	239,455
Missoula.....	583,035	.....	149,345	22,045	62,885
Musselshell.....	127,130	18,919	30,436	19,809	86,606
Park.....	538,255	107,038	.....	40,535	122,195
Petroleum.....	23,875	6,280	.....	14,475	50,239
Phillips.....	99,097	19,550	.....	53,042	294,325
Pondera.....	178,635	24,805	67,341	47,760	353,817
Powder River.....	62,230	7,705	.....	46,035	142,160
Powell.....	106,062	14,945	.....	.....	278,230
Prairie.....	80,893	12,158	.....	34,053	166,235
Ravalli.....	214,810	44,567	.....	43,526	144,482
Richland.....	81,705	14,330	.....	38,320	261,965
Roosevelt.....	161,333	22,671	23,616	53,989	497,723
Rosebud.....	110,320	11,465	14,005	36,415	158,278
Sanders.....	157,755	.....	.....	.....	65,280
Sheridan.....	204,716	48,184	.....	84,202	622,907
Silver Bow.....	872,680	140,910	143,215	8,700	28,410
Stillwater.....	105,395	26,734	12,642	43,754	152,061
Sweet Grass.....	118,622	20,953	15,628	34,933	83,723
Teton.....	152,785	41,190	.....	48,491	531,737
Toole.....	140,069	29,179	.....	19,206	222,317
Treasure.....	19,100	3,950	.....	10,685	90,455
Valley.....	182,477	35,502	34,648	78,746	750,542
Wheatland.....	128,170	29,690	.....	24,000	83,035
Wibaux.....	32,655	8,180	275	19,740	79,035
Yell & Stone.....	1,128,260	111,030	129,938	78,484	582,715
THE STATE.....	12,956,996	2,237,790	1,368,084	2,126,392	12,650,918

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1934

## Tax Levies Extended Against 20% of Assessed Value

	Household Furniture	Jewelry, Watches, Clocks, Musical Inst., Etc.	Radios, Electric Refrig. & Washing Machines	Carriages, Wagons, Harness & Saddles	Farm Machinery, Inclusive of Tractors, Etc.
Beaverhead.....	244,860	28,500	.....	78,105	99,735
Big Horn.....	128,323	17,957	.....	45,192	151,927
Blaine.....	125,525	23,620	.....	60,410	252,035
Broadwater.....	65,915	13,770	.....	27,255	151,680
Carbon.....	177,280	31,141	.....	61,148	238,971
Carter.....	64,805	11,563	.....	52,336	91,868
Cascade.....	1,487,541	234,871	350,721	70,345	355,640
Chouteau.....	163,959	4,752	46,708	71,331	598,394
Custer.....	285,592	109,950	.....	31,800	284,250
Daniels.....	80,536	13,369	14,918	29,145	311,705
Dawson.....	163,592	42,860	.....	30,062	258,561
Deer Lodge.....	581,875	10,610	.....	9,600	245,320
Fallon.....	80,325	26,575	.....	40,625	214,965
Fergus.....	341,295	57,715	59,661	80,880	396,137
Flathead.....	573,790	149,520	.....	36,960	123,145
Gallatin.....	493,140	116,550	.....	66,140	234,295
Garfield.....	37,365	4,748	2,000	37,990	133,100
Glacier.....	72,345	6,920	10,870	13,955	135,383
Golden Valley.....	26,543	5,322	4,692	12,355	36,315
Granite.....	74,395	21,325	.....	17,720	41,605
Hill.....	273,650	61,775	93,695	32,555	582,092
Jefferson.....	96,465	.....	8,451	20,045	41,910
Judith Basin.....	99,610	20,455	19,355	35,515	295,001
Lake.....	160,290	31,340	.....	46,630	238,160
Lewis & Clark.....	792,920	240,600	63,025	42,350	105,415
Liberty.....	16,945	2,395	.....	10,050	124,505
Lincoln.....	130,220	29,655	33,655	.....	35,380
Madison.....	132,530	7,240	12,415	37,285	90,255
McCone.....	51,068	11,622	.....	39,803	203,909
Meagher.....	50,465	13,845	.....	22,290	41,750
Mineral.....	37,040	3,595	2,180	2,670	15,230
Missoula.....	561,590	.....	132,900	21,225	55,524
Musselshell.....	126,052	17,771	31,023	78,207	52,487
Park.....	532,045	95,107	.....	41,477	104,490
Petroleum.....	23,368	5,986	.....	14,386	48,064
Phillips.....	103,667	19,392	.....	54,776	284,433
Pondera.....	185,240	19,900	64,055	48,480	343,595
Powder River.....	74,115	7,590	.....	46,580	123,230
Powell.....	139,912	12,156	.....	.....	245,383
Prairie.....	73,178	11,062	.....	30,192	160,923
Ravalli.....	240,557	40,920	.....	41,201	175,969
Richland.....	80,535	7,965	.....	37,005	218,610
Roosevelt.....	157,601	22,394	26,665	49,783	454,482
Rosebud.....	107,535	11,290	12,135	37,105	148,269
Sanders.....	151,500	.....	.....	.....	64,340
Sheridan.....	195,545	47,913	.....	75,877	559,382
Silver Bow.....	884,530	146,510	147,395	8,690	28,700
Stillwater.....	104,920	26,084	12,488	45,768	149,482
Sweet Grass.....	111,955	18,840	15,825	34,557	74,190
Teton.....	150,020	40,120	.....	49,905	491,594
Toole.....	120,303	28,082	.....	15,630	188,397
Treasure.....	18,560	2,985	.....	11,407	69,280
Valley.....	183,374	32,524	33,471	74,773	677,648
Wheatland.....	117,555	24,845	.....	22,935	70,983
Wibaux.....	30,985	6,640	200	18,360	90,060
Yellowstone.....	1,110,213	119,287	119,005	70,643	547,585
THE STATE.....	12,701,059	2,119,529	1,317,515	2,091,509	11,555,678
1925.....	13,529,319	3,203,686	.....	4,158,524	8,976,137
1926.....	13,448,199	3,309,065	.....	4,042,944	10,979,965
1927.....	13,115,802	3,313,257	68,702	3,754,598	11,989,783
1928.....	13,344,531	3,378,313	277,672	3,585,267	14,708,662
1929.....	14,266,560	3,501,358	648,101	3,393,114	18,856,496
1930.....	14,839,304	3,318,950	1,154,076	3,006,720	21,014,848
1931.....	14,828,123	3,102,857	1,516,460	2,691,226	18,212,508
1932.....	13,665,253	2,728,677	1,340,104	2,367,521	14,718,678
1933.....	12,956,996	2,237,790	1,368,084	2,126,392	12,550,918
1934.....	12,701,059	2,119,529	1,317,515	2,091,509	11,555,678

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1933

	Tax Levies Extended Against 20% of Assessed Value			Tax Levies Extended Against 7% of Assessed Value	
	Number	Av. Value	Value	Flying Machines	Hay, Grain and Other Agricultural Products
<b>Automobiles and Trucks</b>					
Beaverhead.....	1,877	\$191.02	\$ 358,554	.....	11,450
Big Horn.....	1,279	150.68	192,719	.....	21,700
Blaine.....	1,959	106.04	207,745	.....	.....
Broadwater.....	719	122.07	87,775	.....	300
Carbon.....	2,545	140.78	358,289	.....	54,696
Carter.....	752	133.69	100,529	.....	885
Cascade.....	8,466	212.28	1,797,183	.....	.....
Chouteau.....	2,531	124.60	315,374	500	118,715
Custer.....	2,147	158.43	340,154	.....	.....
Daniels.....	1,331	94.71	126,061	.....	1,660
Dawson.....	2,050	125.22	256,692	.....	.....
Deer Lodge.....	2,621	270.10	707,945	.....	.....
Fallon.....	923	131.50	121,378	.....	.....
Fergus.....	3,582	125.98	451,252	675	11,434
Flathead.....	4,237	134.25	568,835	1,500	9,095
Gallatin.....	4,136	143.96	595,425	840	106,365
Garfield.....	823	104.22	85,776	.....	.....
Glacier.....	1,132	233.29	264,092	.....	7,299
Golden Valley.....	501	106.12	53,165	.....	2,827
Granite.....	627	155.54	97,527	.....	.....
Hill.....	3,015	141.64	427,045	400	23,869
Jefferson.....	951	145.52	138,390	.....	1,500
Judith Basin.....	1,358	123.31	167,455	.....	22,488
Lake.....	1,963	138.75	272,370	.....	6,040
Lewis & Clark.....	4,758	197.75	940,910	2,000	.....
Liberty.....	731	116.87	85,435	.....	11,350
Lincoln.....	1,442	129.35	186,530	.....	.....
Madison.....	1,645	100.69	165,630	.....	.....
McCone.....	1,171	106.27	124,453	.....	.....
Meagher.....	580	178.34	103,435	.....	2,300
Mineral.....	353	160.80	56,765	.....	590
Missoula.....	4,978	167.87	835,700	2,750	.....
Musselshell.....	1,507	131.68	198,456	.....	50
Park.....	2,271	157.90	358,598	.....	.....
Petroleum.....	508	93.87	47,690	.....	.....
Phillips.....	1,744	142.24	248,076	.....	.....
Polk.....	1,798	147.35	264,943	.....	.....
Powder River.....	723	148.44	107,325	.....	.....
Powell.....	1,382	189.32	261,651	.....	.....
Prairie.....	835	104.85	87,555	.....	.....
Ravalli.....	2,741	126.51	346,783	300	664
Richland.....	2,051	130.72	268,110	.....	24,065
Roosevelt.....	2,089	136.53	285,215	700	56,524
Rosebud.....	1,460	119.73	174,811	.....	917
Sanders.....	1,278	144.56	184,755	.....	.....
Sheridan.....	2,200	116.45	256,208	400	62,765
Silver Bow.....	6,212	256.79	1,595,170	9,600	.....
Stillwater.....	1,456	103.85	151,200	150	.....
Sweet Grass.....	892	121.72	108,575	.....	1,542
Teton.....	1,770	159.45	282,230	.....	106,040
Toole.....	1,819	181.20	329,608	.....	11,175
Treasure.....	341	152.43	51,977	.....	.....
Valley.....	2,479	128.83	319,380	.....	.....
Wheatland.....	837	131.49	110,055	.....	.....
Wibaux.....	619	96.09	59,480	.....	.....
Yellowstone.....	5,610	181.87	1,020,321	.....	11,650
THE STATE.....	111,805	\$158.39	\$17,708,770	19,816	689,955

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1934

	Tax Levies Extended Against 20% of Assessed Value				Tax Levies Extended Against 7% of Assessed Value
	Automobiles and Trucks			Flying Machines	Hay, Grain and Other Agricultural Products
	Number	Av. Value	Value		
Beaverhead.....	1,862	\$205.91	\$ 383,401	.....	.....
Big Horn.....	1,211	149.10	180,558	.....	14,386
Blaine.....	1,849	120.81	223,435	.....	.....
Broadwater.....	714	121.65	86,855	.....	1,000
Carbon.....	2,453	111.55	280,991	.....	41,584
Carter.....	745	118.51	88,290	.....	.....
Cascade.....	8,260	182.45	1,507,028	4,950	510,405
Chouteau.....	2,551	127.58	325,459	400	193,879
Custer.....	2,076	142.87	296,598	400	.....
Daniels.....	1,282	84.72	108,615	.....	25,674
Dawson.....	1,987	113.24	225,003	.....	.....
Deer Lodge.....	2,632	204.15	537,335	.....	.....
Fallon.....	1,057	106.08	112,125	.....	.....
Fergus.....	3,591	130.92	470,136	550	13,658
Flathead.....	4,335	147.61	639,910	350	25,355
Gallatin.....	4,272	120.46	514,630	.....	184,320
Garfield.....	856	95.23	81,519	.....	.....
Glacier.....	1,062	224.65	238,582	.....	8,774
Golden Valley.....	484	85.29	41,270	.....	3,055
Granite.....	681	134.47	91,575	.....	.....
Hill.....	3,061	128.90	394,575	300	49,910
Jefferson.....	925	163.65	151,393	.....	.....
Judith Basin.....	1,302	113.04	147,182	.....	51,119
Lake.....	1,977	129.90	256,810	.....	125
Lewis & Clark.....	4,783	192.03	918,475	1,500	.....
Liberty.....	752	111.23	83,646	.....	29,065
Lincoln.....	1,415	115.38	163,270	.....	.....
Madison.....	1,670	95.75	159,915	.....	.....
McCone.....	1,169	103.75	121,283	.....	.....
Meagher.....	567	149.35	84,685	.....	.....
Mineral.....	371	128.33	47,610	.....	200
Missoula.....	4,648	145.32	675,440	1,750	.....
Musselshell.....	1,425	114.96	163,818	750	20
Park.....	2,250	189.48	426,333	.....	841
Petroleum.....	508	120.09	61,004	.....	.....
Phillips.....	1,671	146.87	245,412	.....	.....
Pondera.....	1,814	146.81	266,320	.....	.....
Powder River.....	741	126.96	94,080	.....	.....
Powell.....	1,822	135.59	247,047	.....	.....
Prairie.....	775	94.29	73,074	.....	.....
Ravalli.....	2,897	137.48	398,281	.....	21,860
Richland.....	2,393	100.70	240,980	.....	22,080
Roosevelt.....	2,096	131.45	276,725	.....	40,160
Rosebud.....	1,371	114.57	157,088	.....	4,188
Sanders.....	1,306	132.78	173,115	.....	.....
Sheridan.....	2,392	103.65	247,929	300	108,680
Silver Bow.....	8,423	174.42	1,469,145	9,600	.....
Stillwater.....	1,410	103.94	146,557	100	.....
Sweet Grass.....	904	124.80	112,818	.....	.....
Teton.....	1,811	146.41	265,143	.....	191,628
Toole.....	1,568	165.94	260,189	.....	10,508
Treasure.....	351	128.36	45,055	.....	.....
Valley.....	2,439	140.40	342,432	.....	.....
Wheatland.....	788	130.65	102,955	.....	1,710
Wibaux.....	627	92.12	57,760	.....	11,635
Yellowstone.....	8,276	168.01	1,390,487	.....	38,728
THE STATE.....	116,658	\$168.01	\$16,901,666	20,950	1,604,847
1925.....	69,668	\$285.07	\$19,860,174	.....	\$1,014,428
1926.....	81,320	278.61	22,656,940	.....	1,332,077
1927.....	91,224	300.75	27,435,375	6,000	1,582,870
1928.....	104,931	278.65	29,238,949	24,690	1,476,625
1929.....	114,819	306.09	35,145,066	61,113	2,001,786
1930.....	125,532	295.87	37,141,603	50,675	1,528,023
1931.....	125,661	246.43	30,969,846	52,445	990,050
1932.....	118,006	198.43	23,415,692	40,950	688,489
1933.....	111,805	158.39	17,708,770	19,815	689,965
1934.....	116,658	168.01	16,901,666	20,950	1,604,847



## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1933

	Tax Levies Extended Against 33 1/3% of Assessed Value		Tax Levies Extended Against 30% of Assessed Value		
	Goods, Wares & Mdse.	Furn. & Fixt. of Stores	Mfg. Machry. Supplies, Etc.	Mining Machry. Supplies, Etc.	Oil Equip. Rigs, Etc.
Beaverhead.....	\$ 301,861	\$ 91,544	.....	\$ 129,685	.....
Big Horn.....	203,878	48,613	30,232	.....	.....
Blaine.....	278,036	51,550	175,045	1,850	20,150
Broadwater.....	66,672	9,044	15,417	10,050	1,750
Carbon.....	254,398	66,840	85,939	198,473	81,896
Carter.....	41,605	9,120	16,904	.....	15,000
Cascade.....	5,415,511	481,285	4,403,600	101,260	3,900
Chouteau.....	262,381	33,085	.....	1,350	5,100
Custer.....	597,311	118,651	378,882	27,628	.....
Daniels.....	206,436	35,281	8,000	.....	.....
Dawson.....	311,943	50,897	114,475	.....	.....
Deer Lodge.....	817,066	153,804	3,543,016	238,140	.....
Fallon.....	155,653	18,865	110,127	.....	26,000
Fergus.....	628,815	167,131	451,899	32,725	118,300
Flathead.....	1,107,635	133,340	756,660	2,000	.....
Gallatin.....	907,600	99,505	298,390	3,550	.....
Garfield.....	28,010	2,565	.....	.....	1,420
Glacier.....	164,887	68,241	.....	.....	246,653
Golden Valley.....	33,754	5,290	7,726	930	8,166
Granite.....	64,242	22,550	109,115	44,172	.....
Hill.....	518,001	94,221	62,725	153,186	.....
Jefferson.....	117,637	38,205	54,719	58,896	.....
Judith Basin.....	141,685	22,161	.....	83,546	2,200
Lake.....	173,455	83,080	18,340	.....	.....
Lewis & Clark.....	1,284,428	320,128	1,299,531	.....	.....
Liberty.....	68,454	7,205	1,000	.....	37,546
Lincoln.....	226,810	35,755	227,405	48,340	.....
Madison.....	178,942	27,825	22,275	172,590	.....
McCone.....	63,727	8,888	.....	.....	.....
Meagher.....	89,988	16,841	10,265	6,150	.....
Mineral.....	32,190	8,640	29,455	16,450	1,500
Missoula.....	2,376,747	201,128	871,161	.....	.....
Musselshell.....	158,181	28,504	29,557	432,477	7,930
Park.....	507,505	102,650	160,673	29,300	.....
Petroleum.....	41,596	9,993	.....	.....	151,392
Phillips.....	151,019	47,638	9,500	8,000	600
Pondera.....	234,724	51,942	42,132	6,315	201,912
Powder River.....	43,356	10,240	.....	1,355	.....
Powell.....	152,729	42,896	.....	112,789	.....
Prairie.....	116,963	25,451	.....	.....	.....
Ravalli.....	333,266	43,955	61,989	.....	.....
Richland.....	325,240	33,916	60,525	.....	.....
Roosevelt.....	292,565	61,080	24,388	.....	.....
Rosebud.....	159,441	29,361	30,488	230,195	.....
Sanders.....	126,408	35,237	2,118,037	22,250	1,500
Sheridan.....	324,385	50,352	22,920	3,062	9,860
Silver Bow.....	3,064,515	730,970	903,095	4,958,265	.....
Stillwater.....	193,767	38,092	101,240	.....	58,667
Sweet Grass.....	154,094	30,086	31,730	11,366	.....
Teton.....	213,031	35,288	11,075	.....	83,764
Toole.....	315,198	30,937	347,051	.....	1,166,311
Treasure.....	47,847	5,886	.....	.....	.....
Valley.....	385,879	49,781	40,102	.....	275
Wheatland.....	155,788	43,520	122,846	.....	.....
Wibaux.....	57,050	9,635	4,350	500	1,000
Yellowstone.....	3,884,007	301,399	1,140,605	42,028	.....
THE STATE.....	\$28,558,312	\$4,380,087	\$18,364,606	\$7,188,873	\$2,252,792

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1934

	Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value		Tax Levies Extended Against 30% of Assessed Value		
	Goods, Wares & Mdse.	Furn. & Fixt. of Stores	Mfg. Machry. Supplies, Etc.	Mining Machry. Supplies, Etc.	Oil Equip. Rigs, Etc.
Beaverhead.....	\$ 292,399	\$ 107,218	.....	\$ 99,876	.....
Big Horn.....	198,833	45,156	18,514	.....	22,889
Blaine.....	299,126	44,235	175,545	1,150	.....
Broadwater.....	57,078	8,192	7,060	14,095	.....
Carbon.....	234,999	62,501	75,345	165,173	59,561
Carter.....	46,333	7,415	15,479	.....	10,750
Cascade.....	4,437,802	441,280	4,456,473	101,155	7,870
Chouteau.....	250,069	31,953	.....	750	1,550
Custer.....	591,783	104,660	329,402	.....	.....
Daniels.....	200,982	28,860	11,500	.....	12,000
Dawson.....	298,691	60,611	103,965	.....	.....
Deer Lodge.....	654,825	137,174	3,361,045	26,525	.....
Fallon.....	112,935	18,216	51,300	.....	15,550
Fergus.....	593,133	141,752	417,219	22,475	105,050
Flathead.....	1,174,520	126,195	799,425	2,650	.....
Gallatin.....	861,400	90,605	295,390	6,075	.....
Garfield.....	31,755	2,585	.....	.....	1,170
Glacier.....	246,471	72,947	.....	.....	357,621
Golden Valley.....	29,945	6,735	4,115	1,060	2,575
Granite.....	67,131	20,234	84,366	53,167	.....
Hill.....	559,330	100,126	54,350	1,500	8,005
Jefferson.....	115,774	37,561	45,244	84,670	.....
Judith Basin.....	126,334	16,761	.....	83,157	1,500
Lake.....	158,960	72,195	427,745	.....	.....
Lewis & Clark.....	1,287,619	302,648	1,202,543	.....	.....
Liberty.....	62,104	6,855	.....	.....	36,882
Lincoln.....	226,710	31,590	218,400	58,160	.....
Madison.....	168,583	24,670	21,900	141,695	.....
McCone.....	54,328	13,364	.....	.....	.....
Meagher.....	80,426	14,913	7,965	.....	.....
Mineral.....	27,480	9,000	27,415	16,600	.....
Missoula.....	2,116,913	187,015	908,467	.....	.....
Musselshell.....	163,071	26,151	20,617	415,721	4,808
Park.....	499,236	97,278	143,660	34,000	.....
Petroleum.....	37,706	10,677	.....	.....	139,941
Phillips.....	164,554	36,424	7,240	17,759	1,500
Pondera.....	215,927	42,483	38,530	5,645	149,480
Powder River.....	46,905	6,795	100	.....	.....
Powell.....	165,388	52,744	.....	349,232	.....
Prairie.....	124,765	16,945	.....	.....	.....
Ravalli.....	312,460	47,280	62,366	.....	.....
Richland.....	295,449	27,615	55,030	.....	.....
Roosevelt.....	271,987	56,404	27,095	.....	.....
Rosebud.....	151,767	30,111	28,832	206,475	.....
Sanders.....	125,547	31,420	1,585,604	25,130	500
Sheridan.....	298,770	44,499	25,390	1,795	4,140
Silver Bow.....	2,791,540	770,850	905,100	4,750,900	.....
Stillwater.....	179,644	34,896	.....	.....	58,484
Sweet Grass.....	143,452	32,381	27,232	6,491	.....
Teton.....	202,799	32,441	6,740	.....	66,587
Toole.....	306,093	30,455	122,678	.....	1,160,300
Treasure.....	45,492	6,335	.....	.....	.....
Valley.....	414,343	55,820	43,439	.....	.....
Wheatland.....	149,631	40,875	118,705	.....	.....
Wibaux.....	53,735	9,180	2,500	.....	.....
Yellowstone.....	4,313,995	279,996	1,859,144	.....	.....
THE STATE.....	\$27,169,157	\$4,198,307	\$18,200,174	\$6,693,081	\$2,228,713
1925.....	\$43,534,641	\$5,309,573	\$25,924,359	\$14,229,190	\$1,049,988
1926.....	42,006,865	5,005,082	24,436,948	12,535,474	1,644,112
1927.....	40,843,754	5,078,006	23,012,213	10,567,746	3,505,069
1928.....	39,944,528	5,094,949	21,606,497	12,336,975	2,725,422
1929.....	41,920,724	5,198,732	21,017,733	10,194,771	2,520,425
1930.....	42,630,829	5,343,689	22,446,431	10,246,730	2,782,464
1931.....	39,082,189	5,483,135	21,653,119	8,570,576	2,421,148
1932.....	33,902,617	4,960,115	20,359,559	7,492,755	2,286,897
1933.....	28,558,312	4,380,087	18,364,606	7,188,873	2,252,792
1934.....	27,169,157	4,198,307	18,200,174	6,693,081	2,228,713



## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1933

	Tax Levies Extended Against 7% of As- sessed Value		Tax Levies Ex- tended Against 40% of Assessed Value		Tax Levies Ex- tended Against 30% of Assessed Value	
	Solvent Credits	Pro- fessional Libraries	Hotel Furn. & Fixtures	Capital Stock Nat. Banks	Moneyed Capital Other Banks	
Beaverhead.....	\$ 362,338	\$ 1,278	.....	\$ 261,109	\$ 164,816	
Big Horn.....	46,988	1,230	14,703	68,952	57,115	
Blaine.....	11,603	1,450	11,635	.....	50,124	
Broadwater.....	66,490	1,250	3,900	.....	38,251	
Carbon.....	26,221	2,675	10,440	79,531	130,641	
Carter.....	13,010	1,752	1,600	22,730	21,719	
Cascade.....	3,411,776	37,355	563,674	460,138	325,227	
Chouteau.....	96,661	4,800	10,890	9,228	56,155	
Custer.....	275,657	6,000	76,205	147,756	53,735	
Daniels.....	9,878	4,500	12,115	.....	13,906	
Dawson.....	222,920	2,175	33,851	182,911	177,636	
Deer Lodge.....	666,307	7,200	47,830	64,145	159,995	
Fallon.....	24,633	5,310	8,450	5,058	27,581	
Fergus.....	257,336	14,445	27,085	165,529	61,655	
Flathead.....	491,510	4,150	100,340	292,055	98,010	
Gallatin.....	210,065	3,225	112,580	118,270	162,525	
Garfield.....	1,500	700	875	26,097	.....	
Glacier.....	152,475	1,150	153,650	13,053	.....	
Golden Valley.....	9,620	900	1,280	.....	.....	
Granite.....	21,191	1,395	7,125	.....	26,289	
Hill.....	116,430	14,290	31,300	68,163	73,473	
Jefferson.....	86,650	2,250	5,000	.....	20,289	
Judith Basin.....	51,393	1,625	7,250	21,843	.....	
Lake.....	26,950	1,700	146,175	.....	56,800	
Lewis & Clark.....	4,889,517	29,305	284,345	474,769	315,782	
Liberty.....	5,728	350	1,450	.....	.....	
Lincoln.....	157,355	1,350	10,815	.....	40,840	
Madison.....	90,089	1,400	9,750	5,237	53,428	
McCone.....	8,044	750	2,400	15,696	.....	
Meagher.....	115,903	2,200	11,176	95,539	9,000	
Mineral.....	.....	200	500	.....	2,885	
Missoula.....	2,137,425	7,000	106,675	506,683	.....	
Musselshell.....	47,825	800	15,197	.....	29,201	
Park.....	194,844	3,100	85,175	100,745	.....	
Petroleum.....	2,618	520	2,750	.....	.....	
Phillips.....	13,196	2,500	11,130	.....	34,900	
Pondera.....	124,883	.....	27,320	64,550	.....	
Powder River.....	8,177	775	1,100	.....	31,641	
Powell.....	455,835	.....	6,300	.....	112,857	
Prairie.....	38,205	.....	7,505	.....	80,670	
Ravalli.....	222,981	4,882	4,075	.....	125,743	
Richland.....	46,580	2,250	4,400	79,891	.....	
Roosevelt.....	60,913	2,310	39,905	11,452	70,798	
Rosebud.....	20,775	3,130	35,703	.....	10,787	
Sanders.....	56,998	4,805	16,060	24,015	7,480	
Sheridan.....	25,135	.....	34,678	18,340	28,555	
Silver Bow.....	5,704,415	32,100	315,350	898,385	1,032,300	
Stillwater.....	121,961	2,525	10,090	6,808	22,288	
Sweet Grass.....	92,664	3,750	25,115	.....	145,277	
Teton.....	57,428	2,350	21,105	85,156	103,474	
Toole.....	41,173	3,350	34,645	.....	88,377	
Treasure.....	.....	.....	1,050	48,120	.....	
Valley.....	190,860	6,765	25,399	41,032	79,438	
Wheatland.....	112,288	3,000	16,750	111,987	.....	
Wibaux.....	7,850	2,050	2,175	41,930	.....	
Yellowstone.....	1,471,703	101,945	110,035	386,995	187,665	
THE STATE.....	\$23,122,970	\$348,240	\$2,667,471	\$5,023,898	\$4,389,338	

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1934

	Tax Levies Extended Against 7% of As- sessed Value		Tax Levies Ex- tended Against 40% of Assessed Value		Tax Levies Ex- tended Against 30% of Assessed Value	
	Solvent Credits	Pro- fessional Libraries	Hotel Furn. & Fixtures	Capital Stock Nat. Banks	Moneyed Capital Other Banks	
Beaverhead.....	\$ 410,904	\$ 8,430	\$ 9,050	\$ 249,920	\$ 163,998	
Big Horn.....	62,595	960	11,678	68,430	48,850	
Blaine.....		1,950	9,250	25,726	49,281	
Broadwater.....	65,168	1,250	3,450	33,024	2,000	
Carbon.....	30,175	1,890	8,800	59,741	91,323	
Carter.....	7,782	1,620	1,650	26,108		
Cascade.....	3,105,861	30,275	537,243	459,793	170,101	
Chouteau.....	63,721	2,600	6,150	13,602	60,160	
Custer.....	265,042	6,000	76,958	145,175	22,587	
Daniels.....	20,349	1,070	10,186		10,744	
Dawson.....	207,873	2,875	40,323	165,000	148,714	
Deer Lodge.....	542,731	5,100	52,030		178,630	
Fallon.....	39,359	6,365	21,975	4,498	27,925	
Fergus.....	209,833	10,725	39,358	178,245	77,237	
Flathead.....	548,550	5,000	98,585	273,865	92,665	
Gallatin.....	208,540	4,045	120,320	126,015	113,415	
Garfield.....	1,500	675	1,225			
Glacier.....	42,578	1,550	198,620	18,543	107,788	
Golden Valley.....	10,460	885	620			
Granite.....	20,873		4,660		24,422	
Hill.....	244,508	19,480	29,235	71,798	98,870	
Jefferson.....	58,478	2,250	5,300		20,405	
Judith Basin.....	42,907	1,300	7,600	20,260		
Lake.....	27,150	1,300	146,700			
Lewis & Clark.....	4,505,339	23,410	277,650	497,172	253,537	
Liberty.....		265				
Lincoln.....	149,598	3,850	11,325		41,797	
Madison.....	64,444	1,000	9,975	2,810	53,560	
McCone.....	18,921	1,125	3,290	15,537		
Meagher.....	102,932	2,000	12,525	74,445	15,000	
Mineral.....		400	1,170		3,385	
Missoula.....	1,974,677	5,350	101,850	432,414		
Musselshell.....	52,468	1,850	17,326		26,739	
Park.....	177,054	3,100	79,200	57,435		
Petroleum.....	2,600	420	2,250			
Phillips.....	21,546		14,616		28,349	
Pondera.....	152,484		25,960		34,846	
Powder River.....	9,800	1,125	1,000		35,196	
Powell.....	105,043		5,800		62,937	
Prairie.....	32,919		13,600		79,502	
Ravalli.....	134,395	4,400	4,225		111,869	
Richland.....	31,470	3,900	2,410	83,580		
Roosevelt.....	70,235	3,605	31,805	11,143	96,295	
Rosebud.....	33,650	8,220	21,141		6,492	
Sanders.....	57,612	2,375	16,715	20,827	129	
Sheridan.....	32,432	4,050	4,775	18,722	25,107	
Silver Bow.....	7,447,950	32,000	269,150	876,230	801,530	
Stillwater.....	121,398	2,175	26,410	11,742	21,470	
Sweet Grass.....	106,264	2,550	17,645		113,469	
Teton.....	65,646	600	22,085	84,544	81,023	
Toole.....	31,239	3,075	38,045		107,076	
Treasure Valley.....	209,292	6,545	22,994	31,525	97,446	
Wheatland.....	136,483	2,900	14,725	101,294		
Wibaux.....	7,640	2,100	2,000	42,900		
Yellowstone.....	1,594,374	4,675	93,535	382,517	100,299	
THE STATE.....	\$23,686,841	\$244,660	\$2,609,462	\$4,734,189	\$3,706,068	
1925.....	\$43,559,123	\$528,881	\$3,332,516	\$5,258,493	\$3,154,716	
1926.....	47,838,729	484,028	3,093,098	4,842,066	2,193,097	
1927.....	50,599,885	505,207	3,090,866	5,044,361	4,852,685	
1928.....	39,869,327	341,608	3,509,381	3,509,381	5,077,425	
1929.....	28,342,050	425,028	3,561,395	6,405,455	5,804,288	
1930.....	30,465,523	448,471	3,986,329	6,901,431	6,093,768	
1931.....	32,935,783	311,961	3,313,000	6,232,169	5,578,990	
1932.....	27,089,497	359,062	2,905,548	5,392,150	4,935,187	
1933.....	23,122,970	348,240	2,667,471	5,023,898	4,389,338	
1934.....	23,686,841	244,660	2,609,462	4,734,189	3,706,068	

## REPORT OF STATE BOARD OF EQUALIZATION

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1933

	Tax Levies Ex- tended Against 40% of As- sessed Value	Tax Levies Extended Against Various Percentages	Total All Per- sonal Property Other than Livestock
Beaverhead.....		\$ 113,289	\$ 2,180,865
Big Horn.....			1,076,061
Blaine.....		48,535	1,329,318
Broadwater.....		7,470	575,214
Carbon.....	2,590	517,307	2,415,577
Carter.....	1,250	4,000	467,366
Cascade.....		2,866,894	22,598,898
Chouteau.....	620	39,547	1,873,232
Custer.....	1,500	25,000	2,701,284
Daniels.....		3,500	970,820
Dawson.....		14,512	1,909,433
Deer Lodge.....		905,599	8,199,864
Fallon.....	1,955	20,000	863,088
Fergus.....	3,700	14,200	3,363,605
Flathead.....		269,650	4,729,320
Gallatin.....	15,985	332,350	3,927,930
Garfield.....		3,600	359,548
Glacier.....	3,500	7,330	1,342,175
Golden Valley.....		9,387	228,091
Granite.....	4,660	180,499	721,230
Hill.....	585	88,902	2,706,879
Jefferson.....		127,858	824,637
Judith Basin.....	4,110	3,660	1,017,611
Lake.....		432,860	1,691,665
Lewis & Clark.....		12,026,046	23,122,826
Liberty.....	2,650	6,797	393,415
Lincoln.....	204,010	8,235	1,382,570
Madison.....	5,300	363,576	1,391,412
McCone.....	3,840	11,593	576,652
Meagher.....		149,143	755,710
Mineral.....	1,000	22,005	459,270
Missoula.....		1,226,437	9,089,016
Musselshell.....	54,378	55,250	1,340,706
Park.....	4,250	650,269	3,005,132
Petroleum.....			351,428
Phillips.....		30,154	1,022,727
Pondera.....	1,200	276,079	1,968,358
Powder River.....		330	462,429
Powell.....	10,000	162,570	1,716,864
Prairie.....		1,108	650,796
Ravalli.....		201,751	1,823,774
Richland.....			1,241,297
Roosevelt.....		1,405	1,666,587
Rosebud.....			1,026,091
Sanders.....	2,280	787,172	3,610,032
Sheridan.....	3,577		1,800,241
Silver Bow.....	5,880	2,188,100	22,632,090
Stillwater.....	1,470	577,777	1,626,631
Sweet Grass.....	33,799	30,388	940,763
Teton.....		55,557	1,830,701
Toole.....		614,371	3,392,967
Treasure.....	1,200		280,270
Valley.....	1,500	22,015	2,244,341
Wheatland.....	500	151,833	1,098,004
Withoux.....	3,630		329,535
Yellowstone.....	28,750	622,732	11,340,262
THE STATE.....	\$409,669	\$26,281,642	\$172,646,618

## PERSONAL PROPERTY OTHER THAN LIVESTOCK—1931

	Tax Levies Ex- tended Against 40% of As- sessed Value	Tax Levies Extended Against Various Percentages	Total All Per- sonal Property Other than Livestock
Beaverhead.....		\$ 144,139	\$ 2,320,535
Big Horn.....	50		1,016,298
Blaine.....	29,925	67,940	1,389,153
Broadwater.....	2,350	4,445	544,587
Carbon.....	2,190	464,238	2,087,051
Carter.....		2,100	428,099
Cascade.....	4,217	2,426,281	20,699,852
Chouteau.....	1,255	72,028	1,911,720
Custer.....		20,000	2,570,197
Daniels.....		4,655	884,307
Dawson.....	300		1,754,460
Deer Lodge.....		902,615	7,245,345
Fallon.....	1,705	8,000	812,443
Fergus.....	3,700	20,445	3,239,201
Flathead.....		255,605	4,926,090
Gallatin.....	12,435	338,135	3,785,450
Garfield.....		3,950	339,582
Glacier.....	3,500	18,346	1,554,793
Golden Valley.....		9,387	195,343
Granite.....		223,570	745,043
Hill.....	600	91,842	2,768,196
Jefferson.....		126,638	814,591
Judith Basin.....	2,933	2,535	973,824
Lake.....			1,567,405
Lewis & Clark.....		11,746,872	22,261,105
Liberty.....		15,455	388,167
Lincoln.....	204,611		1,338,221
Madison.....	4,900	370,246	1,303,423
McCone.....	3,180	25,561	563,094
Meagher.....		171,879	695,120
Mineral.....	8,735	208,710	411,420
Missoula.....		1,216,746	8,391,861
Musselshell.....	58,543	18,814	1,276,242
Park.....	3,510	639,987	2,934,753
Petroleum.....			346,342
Phillips.....		42,772	1,042,440
Pondera.....	1,200	275,427	1,869,572
Powder River.....		700	447,216
Powell.....		83,307	1,468,949
Prairie.....			616,160
Ravalli.....		201,475	1,797,258
Richland.....			1,106,629
Roosevelt.....		50	1,596,429
Rosebud.....		855	968,153
Sanders.....	2,280	823,134	3,080,528
Sheridan.....	3,230	19,660	1,718,206
Silver Bow.....	5,880	2,538,430	23,884,130
Stillwater.....	500	555,779	1,497,897
Sweet Grass.....	7,000	57,874	882,543
Teton.....		37,955	1,788,830
Toole.....		529,542	2,951,612
Treasure.....	1,200	350	250,573
Valley.....	1,500	22,015	2,249,141
Wheatland.....	300	153,815	1,059,711
Wibaux.....	3,630		339,325
Yellowstone.....	1,200	861,000	12,886,683
THE STATE.....	\$376,559	\$25,825,337	\$167,985,301
1925.....		\$20,300,594	\$216,924,292
1926.....		21,191,935	221,040,624
1927.....	563,316	21,851,549	230,781,044
1928.....	430,433	24,252,676	236,338,631
1929.....	368,774	22,423,673	226,156,642
1930.....	368,817	26,039,397	239,808,078
1931.....	376,058	24,935,340	223,261,993
1932.....	367,925	24,240,343	193,257,619
1933.....	409,669	26,281,642	172,646,618
1934.....	376,559	26,825,337	167,985,301

## PUBLIC UTILITY ASSESSMENTS BY STATE BOARD OF EQUALIZATION

	1933 Local Property Assessed by County Assessors	1934 Local Property Assessed by County Assessors	Assessment in Montana	Allocated by State Board of Equalization	Assessment in Montana	Allocated by State Board of Equalization	Allocated by State Board of Equalization
<b>RAILROADS.</b>							
Butte, Anaconda & Pacific.....	\$ 2,785,134	\$ 561,270		\$ 2,222,864	\$ 2,532,908	\$ 531,430	\$ 2,001,478
Chicago, Burlington & Quincy.....	5,636,878	112,742		5,524,130	5,356,258	103,987	5,252,271
C. M. St. P. & Pac.....	42,385,897	4,191,757		38,194,140	38,454,182	4,079,482	34,374,710
Great Northern.....	71,718,015	3,897,077		67,910,938	68,078,909	3,583,519	64,515,390
M. St. P. & S. St. M.....	553,615	25,170		528,445	526,193	23,171	502,022
Montana Southwestern.....	28,502	9,500		19,002	26,027	7,025	19,002
Northern Pacific.....	65,137,522	4,953,237		60,184,285	61,461,320	4,459,937	57,001,383
Oregon Short Line.....	5,005,156	408,960		4,596,196	4,769,241	402,855	4,366,386
	\$193,250,713	\$4,069,713		\$179,181,000	\$181,204,048	\$13,171,406	\$168,032,642
<b>POWER AND GAS LINES.</b>							
Beaverhead Transmission.....	\$ 59,679	None		\$ 59,679	None	None	\$ 59,679
Billings Gas Co.....	26,283	None		26,283	1,820,676	686,796	1,133,880
Bowdoin Utilities Co.....	390,165	50,511		339,654	370,657	38,666	331,991
Gallatin Natural Gas.....	1,222,674	23,443		1,199,231	Consolidated	with Billings	154,824
Great Northern Utilities.....	496,900	279,097		496,900	1,061,019	61,046	342,076
Montana Cities Gas Co.....	1,116,862	74,040		1,042,822	3,611,303	999,973	999,973
Montana-Dakota Power.....	3,801,371	587,353		3,214,018	517,582	588,721	3,022,582
Montana-Dakota Utilities.....	517,582	755		516,827	170,672	754	516,828
Montana Gas Corporation.....	170,672	3,270		167,402	170,672	3,540	167,132
Montana Power Company.....	58,531,373	45,391,512		13,135,861	58,531,373	45,391,518	13,139,855
Montana Power Gas Co.....	4,996,991	548,881		4,448,110	5,074,922	621,472	4,453,450
Mountain States Power (Rosebud).....	274,574	45,347		229,227	260,845	42,377	218,468
Mountain States Power (Flathead).....	1,114,000	448,915		665,085	1,058,297	488,740	569,557
Northwest States Utilities.....	711,849	41,766		670,083	676,257	22,374	653,883
	\$ 73,430,975	\$47,433,596		\$ 25,997,379	\$ 73,710,182	\$48,100,828	\$ 25,609,354
<b>TELEGRAPH LINES:</b>							
Postal Tel. & Cable Co.....	\$ 141,570	3,270		\$ 138,300	\$ 140,870	\$ 3,570	\$ 137,300
Western Union.....	1,353,802	49,142		1,304,660	1,254,660	62,090	1,192,570
	\$ 1,495,372	\$ 52,412		\$ 1,442,960	\$ 1,395,530	\$ 65,660	\$ 1,329,870
<b>TELEPHONE LINES:</b>							
Absarokee Tel. Co.....	\$ 6,700	1,025		\$ 5,675	\$ 5,825	150	\$ 5,675
American T. & T. Co.....	1,973,000	None		1,973,000	1,972,866	None	1,972,866
East Flathead Tel. Co.....	825	None		825	None	None	825
Flathead Tel. Co.....	2,450	None		2,450	None	None	2,450
Farmers of Reed Point.....	2,474	540		1,934	2,474	540	1,934
Farmers of Wolf Point.....	4,854	None		4,854	4,854	None	4,854
Farmers and Merchants, Flaxville.....	3,435	None		3,435	3,435	None	3,435
Mountain States T. & T. Co.....	7,787,113	1,676,195		6,110,978	7,521,583	1,610,605	5,910,978
Shepherd Tel. Exchange.....	2,419	489		1,990	2,250	960	1,990
Southern Mountain Tel. Co.....	12,367	100		12,267	12,517	250	12,267
	\$ 9,795,757	\$ 1,678,349		\$ 8,117,408	\$ 9,529,079	\$ 1,611,805	\$ 7,917,271

## COLL PIPE LINES AND MISCELLANEOUS

Brady Irrigation Co.	\$ 317.41	\$ 26,741	\$ 5,000	\$ 31,741	\$ 26,741	\$ 5,000
Continental Oil Co.	201,601	40,565	161,036	201,601	40,565	161,036
Fondrea Pipe Line Co.	73,440	14,775	58,665	73,440	22,655	50,785
Fondrea Water Co.	3,560	2,100	1,460		Dissolved	
	\$ 310,342	\$ 84,181	\$ 226,161	\$ 306,782	\$ 89,961	\$ 216,821
	\$ 12,250	None	\$ 12,250	\$ 11,500	None	\$ 11,500
GRAND TOTAL	\$ 278,295.409	\$ 63,318.251	\$ 214,977.158	\$ 266,157.121	\$ 63,039.660	\$ 203,117.461



**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
EQUALIZATION FOR THE YEARS 1933 AND 1934.**

	1933	County Total	1934	County Total
<b>BEAVERHEAD</b>				
American Tel. & Tel. Co.....	\$ 83,424		\$ 83,424	
Beaverhead Transmission So.....	21,066		21,066	
Montana Power Co.....	243		243	
Montana Southwestern Ry. Co.....	13,895		13,895	
Mountain States Tel. & Tel. Co.....	72,227		70,014	
Oregon Short Line R. R. Co., Main Line .....	3,067,758		2,916,153	
Postal Telegraph-Cable Co.....	23,651		23,525	
Southern Montana Telephone Co.....	11,282		11,282	
Western Union Tel. Co.....	45,963	3,339,519	42,061	3,181,665
<b>BIG HORN</b>				
C. B. & Q. R. R. Co., Huntley Branch .....	3,646,146		3,455,582	
Montana Power Co.....	173,809		173,809	
Mountain States Tel. & Tel. Co.....	61,630		60,113	
Western Union Tel. Co.....	16,889	3,897,474	14,551	3,704,055
<b>BLAINE</b>				
Great Northern Ry. Co., Main Line	2,662,745		2,530,814	
Saco Northwest Line.....	351,414		331,891	
Montana Gas Corporation.....	121,695		121,695	
Montana Power Co.....	187,365		187,365	
Mountain States Tel. & Tel. Co.....	39,530		38,413	
Western Union Tel. Co.....	10,594		9,697	
Ferry, Russell, Zortman, Mont.....	500	3,363,843	500	3,220,375
<b>BROADWATER</b>				
American Tel. & Tel. Co.....	108,801		108,801	
C. M. St. P. & P. R. R. Co., Main Line, Electrified.....	753,252		679,764	
Montana Power Co.....	174,626		174,626	
Mountain States Tel. & Tel. Co.....	73,495		73,252	
Northern Pacific Ry. Co., Main Line	1,944,739		1,835,484	
Western Union Tel. Co.....	52,499	3,107,412	48,052	2,919,979
<b>CARBON</b>				
Absarokee Telephone Co.....	700		700	
C. B. & Q. R. R. Co., Fromberg Branch .....	1,030,069		993,090	
Gallatin Natural Gas Co.....	919,730	Absorbed by	Billings Gas Company	
Montana Power Co.....	259,154		323,184	
Montana Power Gas Co.....	168,920		168,920	
Mountain States Tel. & Tel. Co.....	199,751		186,882	
Northern Pacific Ry., Co., Rocky Fork Branch.....	1,369,401		1,307,155	
Clark's Fork Branch.....	703,659		671,675	
Western Union Tel. Co.....	26,160		23,945	
Billings Gas Company.....		4,677,644	820,490	4,496,041
<b>CARTER</b>				
Ekalaka Telephone Co.....	1,575	1,575	1,575	1,575
<b>CASCADE</b>				
American Tel. & Tel. Co.....	58,841		58,841	
C. M. St. P. & P. R. R. Co., Lewistown-Gt. Falls Branch...	450,736		399,067	
Great Falls-Agawam Branch...	360,180		321,030	
Great Northern Ry. Co., Havre-Butte Line.....	2,609,531		2,466,647	
Sand Coulee Branch.....	149,037		141,940	
Neilhart Branch .....	404,691		385,420	
Shelby-Billings Branch .....	2,218,360		2,096,289	
Vaughn Branch .....	411,081		398,560	
Giffen Mine Spur.....	17,366		21,534	
Montana Cities Gas Co.....	158,779		150,380	
Montana Power Co.....	2,147,010		2,130,478	
Mountain States Tel. & Tel. Co.....	639,674		617,666	
Postal Telegraph-Cable Co.....	9,360		9,758	
Western Union Tel. Co.....	29,448	9,664,094	26,983	9,224,593
<b>CHOUTEAU</b>				
C. M. St. P. & P. R. R. Co., Lewistown-Gt. Falls Branch.....	1,371,722		1,215,845	
Great Northern Ry. Co., Havre-Butte Line .....	2,841,598		2,685,894	
Montana Cities Gas Co.....	283,127		268,151	
Montana Power Co.....	232,909		232,909	
Mountain States Tel. & Tel. Co.....	82,761		80,404	
Western Union Tel. Co.....	15,343		14,044	
Ferry, Lohse, Illiad, Mont.....	750	4,828,210	760	4,497,997

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
EQUALIZATION FOR THE YEARS 1933 AND 1934 (Continued)

CUSTER	1933	County Total	1934	County Total
American Tel. & Tel. Co.	\$ 65,488		\$ 65,488	
C. M. St. P. & P. R. R. Co., Main Line, Not Electrified.....	1,950,600		1,756,080	
Montana-Dakota Power Co.....	442,466		420,235	
Mountain States Power Co.....	34,598		32,899	
Mountain States Tel. & Tel. Co.	128,532		123,231	
Northern Pacific Ry. Co., Main Line	1,958,668		1,848,672	
Western Union Tel. Co., .....	46,471	4,626,823	42,547	4,289,152
DANIELS				
Farmers & Merchants Tel. Co.	2,610		2,610	
Great Northern Ry. Co., Plentywood West Branch.....	489,648		469,246	
Scobey-Opheim Line .....	819,216		785,082	
M. St. P. & S. St. M. Ry. Co., .....	65,003		61,752	
Montana-Dakota Power Co.....	74,095		74,095	
Mountain States Tel. & Tel. Co.	23,367	1,473,939	22,551	1,415,336
DAWSON				
American Tel. & Tel. Co., .....	73,412		73,412	
Great Northern Ry. Co., Newlon West Branch.....	99,836		90,174	
Montana-Dakota Power Co.....	689,785		646,888	
Mountain States Tel. & Tel. Co., .....	74,935		72,881	
Northern Pacific Ry. Co., Main Line	2,148,905		2,028,180	
Glendive East Line.....	597,793		571,802	
Redwater Branch .....	461,776		554,130	
Western Union Tel. Co., .....	50,277	4,196,719	46,019	4,083,486
DEER LODGE				
B. A. & P. Ry. Co., Main Line.....	444,360		404,124	
Main Line Spurs .....	435,720		397,958	
Anaconda to Brown.....	97,942		88,904	
Leased Lines, Main Branch Stuart Line .....	56,670		38,318	
C. M. St. P. & P. R. R. Co., Main Line, Electrified.....	570,802		515,114	
Montana Power Co.....	141,137		141,137	
Montana Power Gas Co.....	246,740		246,740	
Mountain States Tel. & Tel. Co., .....	131,024		126,827	
Northern Pacific Ry. Co., Montana Union Line .....	685,167		646,674	
Postal Telegraph-Cable Co., .....	10,080		10,026	
Southern Montana Tel. Co., .....	985		985	
Western Union Tel. Co., .....	17,308	2,842,935	15,857	2,632,964
FALLON				
C. M. St. P. & P. R. R. Co., Main Line, Not Electrified.....	1,457,887		1,312,059	
Ekalaka Tel. Co.....	875		875	
Montana-Dakota Power Co., .....	493,792		448,266	
Montana-Dakota Utilities Co., .....	363,701		363,701	
Mountain States Power Co.....	95,223		90,642	
Mountain States Tel. & Tel. Co., .....	44,628		41,969	
Northern Pacific Ry. Co., Ollie Branch .....	54,096		51,744	
Shepherd Tel. Exchange.....	810	2,511,012	810	2,310,106
FERGUS				
C. M. St. P. & P. R. R. Co., Harlowton-Lewistown Branch	788,110		710,469	
Lewistown-Gt. Falls Branch	1,057,371		936,514	
Lewistown-Winifred Branch..	477,136		429,422	
Roy Branch .....	241,164		219,240	
Lewistown-Winnett Branch	519,981		467,993	
Great Northern Ry. Co., Shelby-Billings Br., .....	146,876		138,828	
Moccasin Branch .....	499,815		474,819	
Montana Power Co.....	245,251		245,251	
Mountain States Tel. & Tel. Co., .....	186,296		178,832	
Western Union Tel. Co., .....	2,565		2,428	
Ferry, Lohse, Illiad, Mont.....	750		750	
Ferry, Russell, Zortman, Mont.....	500	4,165,915	500	3,805,076
FLATHEAD				
Great Northern Ry. Co., Main Line	5,239,855		4,972,157	
Somers Spur .....	128,076		122,740	
Kalispell Branch .....	425,547		401,906	
Marion Spur .....	150,521		138,948	
Mountain States Power Co.....	619,588		530,326	
Western Union Tel. Co., .....	12,275	6,575,862	11,235	6,177,312

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
EQUALIZATION FOR THE YEARS 1933 AND 1934 (Continued)**

GALLATIN	1933	County Total	1934	County Total
American Tel. & Tel. Co.....	\$ 101,845		\$ 101,845	
C M St. P. & P. R. R. Co.,				
Bozeman-North Line .....	224,847		199,848	
Belgrade Branch .....	48,429		43,048	
Gallatin Gateway Branch.....	44,883		39,896	
Main Line, Electrified.....	1,669,233		1,506,381	
Three Forks-Bozeman Branch.....	429,363		386,417	
East Flathead Tel. Co.....	475		475	
Montana Power Co.....	511,321		518,993	
Montana Power Gas Co.....	109,050		109,050	
Mountain States Tel. & Tel. Co.....	214,033		210,497	
Northern Pacific Ry. Co., Main Line	2,802,727		2,652,832	
Butte Line .....	929,071		876,876	
Red Bluff Branch.....	21,471		20,537	
Camp Creek Branch.....	177,066		169,367	
Bozeman-Logan Branch .....	364,661		348,107	
Oregon Short Line, Yellowstone Br.	160,522		149,918	
Western Union Tel. Co.....	74,284	7,883,281	67,942	7,402,029
<b>GARFIELD</b>				
Continental Oil Company.....	4,849		6,917	
Ferry, Ferguson, Llsmas, Mont.....	500	5,349	500	7,417
<b>GLACIER</b>				
Great Northern Ry. Co., Main Line	3,645,310		3,456,718	
Great Northern Utilities Co.....	99,776		129,162	
Montana Power Gas Co.....	362,350		367,690	
Mountain States Tel. & Tel. Co.....	32,462		30,827	
Western Union Tel. Co.....	6,758	4,146,657	6,186	3,990,583
<b>GOLDEN VALLEY</b>				
C M St. P. & P. R. R. Co.,				
Main Line, Not Electrified...	1,144,088		1,029,679	
Great Northern Ry. Co.,				
Shelby-Billings Branch.....	1,388,168		1,312,104	
Montana Power Co.....	114,305		114,305	
Mountain States Tel. & Tel. Co.....	32,090		31,050	
Western Union Tel. Co. ....	3,588	2,682,239	3,284	2,490,422
<b>GRANITE</b>				
American Tel. & Tel. Co.....	69,609		69,609	
C M St. P. & P. R. R. Co.,				
Main Line, Electrified.....	1,241,972		1,120,804	
Montana Power Company.....	2,522		2,522	
Mountain States Tel. & Tel. Co.....	49,437		47,261	
Northern Pacific Ry. Co. Main Line	1,536,539		1,465,784	
Philipsburg Branch .....	410,565		397,500	
Postal Telegraph-Cable Co.....	7,506		7,466	
Western Union Tel. Co.....	29,117	3,347,267	26,651	3,137,597
<b>HILL</b>				
Great Northern Ry. Co., Main Line	3,055,835		2,909,573	
Havre-Butte Line .....	802,890		758,897	
Montana Gas Corporation.....	45,707		45,437	
Montana Power Company.....	376,945		376,945	
Mountain States Tel. & Tel. Co.....	115,088		110,934	
Western Union Tel. Co.....	7,265	4,403,730	6,654	4,208,440
<b>JEFFERSON</b>				
American Tel. & Tel. Co.....	80,404		80,404	
C. M. St. P. & P. R. R. Co.,				
Main Line, Electrified.....	1,121,555		1,012,135	
Great Northern Ry. Co.,				
Havre-Butte Line .....	2,147,186		2,029,117	
Montana Power Company.....	741,630		749,706	
Mountain States Tel. & Tel. Co.....	155,625		150,522	
Northern Pacific Ry. Co. Main Line	83,215		78,540	
Butte Line .....	1,872,471		1,767,276	
Ruby Valley Branch.....	231,035		221,605	
Western Union Tel. Co.....	12,015	6,445,136	8,745	6,098,050
<b>JUDITH BASIN</b>				
C. M. St. P. & P. R. R. Co.,				
Harlowton-Lewistown Branch....	164,335		148,259	
Lewistown-Gt. Falls Branch.....	205,590		181,935	
Great Northern Ry. Co.,				
Shelby-Billings Branch.....	2,912,736		2,753,135	
Moccasin Branch .....	189,383		180,966	
Montana Power Company.....	235,903		231,810	
Mountain States Tel. & Tel. Co.....	69,878		69,137	
Western Union Tel. Co.....	3,435	3,781,260	3,144	3,568,386

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
EQUALIZATION FOR THE YEARS 1933 AND 1931 (Continued)

LAKE	1933	County Total	1934	County Total
Montana Power Company..... \$	25,605		\$ 25,605	
Mountain States Power Co.....	45,494		39,230	
Mountain States Tel. & Tel. Co.....	39,974		38,574	
Northern Pacific Ry. Co., Main Line	615,568		580,986	
Polson Branch .....	637,838		632,772	
Western Union Tel. Co.....	14,482	1,388,961	13,256	1,330,423
LEWIS AND CLARK				
American Tel. & Tel. Co. ....	141,572		141,392	
Great Northern Ry. Co. ....				
Havre-Butte Line .....	2,154,558		2,036,500	
Fair Grounds Spur .....	629		598	
Vaughn Branch .....	293,849		284,944	
Montana Power Company.....	1,330,178		1,330,178	
Montana Power Gas Co.....	1,133,370		1,133,370	
Mountain States Tel. & Tel. Co.....	388,206		380,771	
Northern Pacific Ry. Co., Main Line	1,535,015		1,450,428	
Red Mountain Branch.....	12,712		12,258	
Postal Telegraph-Cable Co.....	11,746		11,684	
Western Union Tel. Co. ....	77,193	7,079,028	71,009	6,853,132
LIBERTY				
Great Northern Ry. Co.,				
Main Line .....	1,207,170		1,153,518	
Montana Power Company.....	40,324		40,324	
Mountain States Tel. & Tel. Co.....	11,406		11,090	
Northwest States Utilities Co.....	92,588	1,351,488	89,446	1,294,378
LINCOLN				
Great Northern Ry. Co.,				
Main Line .....	5,694,050		5,433,710	
Fernie Branch .....	149,209		146,744	
Western Union Tel. Co. ....	14,572	5,867,831	13,338	5,592,792
McCONE				
Mountain States Tel. & Tel. Co.....	6,356		5,207	
Northern Pacific Ry. Co.,				
Redwater Branch .....	320,426		384,510	
Ferry, Holderman, Oswego, Mont. ....	500		500	
Ferry, Hagen, Wolf Point, Mont. ....	500		500	
Ferry, Hagen, "White City,"				
Wolf Point, Mont. ....	1,000			
Ferry, Littlefield (Macon				
Ferry Boat) .....	250			
Ferry, Smith, Frazer, Mont. ....	500		500	
Ferry, Vorhees, P'oplar, Mont. ....	500		500	
Ferry, Ferguson, Lismas, Mont. ....		329,032	1,000	392,217
MADISON				
American Tel. & Tel. Co.....	12,263		12,263	
Beaverhead Transmission Co.....	38,613		38,613	
C. M. St. P. & P. R. R. Co.,				
Main Line, Electrified.....	423,653		382,321	
Montana Power Company.....	288,667		293,547	
Mountain States Tel. & Tel. Co.....	88,237		83,373	
Northern Pacific Ry. Co.,				
Ruby Valley Branch.....	898,024		861,369	
Red Bluff Branch.....	221,777		212,135	
Pony Branch .....	72,393		69,245	
Oregon Short Line R. R. Co.,				
Main Line .....	248,196		235,930	
Postal Telegraph-Cable Co.....	1,890		1,880	
Western Union Tel. Co. ....	3,758	2,297,471	3,440	2,194,116
MEAGHER				
C. M. St. P. & P. R. R. Co.,				
Main Line Electrified.....	2,073,965		1,871,654	
Ringling Branch .....	33,093		29,416	
Montana Power Company.....	114,369		114,369	
Mountain States Tel. & Tel. Co.....	19,471	2,240,918	18,808	2,034,238
MINERAL				
Amerlean Tel. & Tel. Co.....	215,325		215,325	
C. M. St. P. & P. R. R. Co.,				
Main Line, Electrified.....	3,324,895		3,000,515	
Montana Power Company.....	69,620		69,620	
Mountain States Tel. & Tel. Co.....	22,913		22,084	
Northern Pacific Ry. Co.,				
St. Regis Line.....	1,737,186		1,658,223	
Cour d'Alene Branch.....	797,245		588,904	
Postal Telegraph-Cable Co.....	21,060		20,948	
Western Union Tel. Co. ....	22,911	6,211,155	20,971	5,596,590

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
EQUALIZATION FOR THE YEARS 1933 AND 1934 (Continued)**

MISSOULA	1933	County Total	1934	County Total
American Tel. & Tel. Co.....	\$ 171,013		\$ 171,013	
C. M. St. P. & P. R. R. Co.,				
Main Line, Electrified.....	2,323,839		2,097,974	
Big Blackfoot Branch.....	234,002		213,266	
Montana Power Company.....	541,788		541,788	
Mountain States Tel. & Tel. Co.....	343,284		331,275	
Northern Pacific Ry. Co., Main Line	2,862,728		2,720,968	
St. Regis Line.....	947,595		903,325	
Bitter Root Branch.....	508,396		485,391	
Postal Telegraph-Cable Co.....	16,943		16,851	
Western Union Tel. Co.....	65,604	8,015,192	60,043	7,541,594
MUSSELSHELL				
C. M. St. P. & P. R. R. Co.,				
Main Line, Not Electrified.....	2,193,038		1,973,734	
Montana Power Company.....	176,391		162,217	
Mountain States Tel. & Tel. Co.....	48,646	2,418,075	47,009	2,182,960
PARK				
American Tel. & Tel. Co.....	116,417		116,417	
East Flathead Telephone Co.....	350		350	
Montana Power Company.....	268,469		248,854	
Montana Power Gas Co.....	267,690		267,690	
Mountain States Tel. & Tel. Co.....	170,837		164,405	
Northern Pacific Ry. Co., Main Line	1,692,085		1,603,760	
Shields River Branch.....	565,755		461,840	
Park Branch.....	1,359,486		1,292,077	
Western Union Tel. Co.....	43,082	4,484,171	39,419	4,194,812
PETROLEUM				
C. M. St. P. & P. R. R. Co.,				
Lewistown-Winnett Branch.....	143,264		128,937	
Continental Oil Company.....	156,187		154,119	
Mountain States Tel. & Tel. Co.....	2,579	302,030	2,507	285,563
PHILLIPS				
Bowdoin Utilities Co.....	117,364		115,964	
Great Northern Ry. Co., Main Line	2,434,545		2,326,343	
Saco Northwest Line.....	1,055,484		996,846	
Montana Power Company.....	176,963		176,963	
Mountain States Tel. & Tel. Co.....	64,822		62,599	
Western Union Tel. Co.....	9,998	3,859,176	9,151	3,687,366
PONDERA				
American Tel. & Tel. Co.....	17,543		17,543	
Brady Irrigation Company.....	2,273		3,000	
Great Northern Ry. Co.,				
Shelby-Billings Branch.....	1,368,203		1,293,785	
Montana Cities Gas Co.....	140,852		133,402	
Montana Power Company.....	208,315		208,315	
Montana Power Gas Co.....	348,180		348,180	
Mountain States Tel. & Tel. Co.....	113,449		109,797	
Northwest States Utilities Co.....	172,461		170,975	
Pondera Pipe Line Co.....	57,585		49,878	
Pondera Water Co.....	1,376			
Western Union Tel. Co.....	5,214	2,435,451	4,772	2,339,647
POWDER RIVER				
Mountain States Tel. & Tel. Co.....	8,530	8,530	8,293	8,293
POWELL				
American Tel. & Tel. Co.....	112,390		112,390	
C. M. St. P. & P. R. R. Co.,				
Main Line, Electrified.....	1,458,821		1,319,272	
Montana Power Company.....	321,449		321,449	
Montana Power Gas Co.....	528,330		528,330	
Mountain States Tel. & Tel. Co.....	118,101		114,535	
Northern Pacific Ry. Co., Main Line	2,209,369		2,093,658	
Montana Union Line.....	896,230		845,880	
Postal Telegraph-Cable Co.....	16,493		16,404	
Western Union Tel. Co.....	81,031	5,742,214	74,169	5,425,987
PRAIRIE				
American Tel. & Tel. Co.....	48,338		48,338	
C. M. St. P. & P. R. R. Co.,				
Main Line, Not Electrified.....	1,776,525		1,598,873	
Montana-Dakota Power Co.....	339,911		312,438	
Mountain States Tel. & Tel. Co.....	40,374		39,763	
Northern Pacific Ry. Co., Main Line	1,391,115		1,312,962	
Western Union Tel. Co.....	31,766	3,628,019	29,066	3,341,440



PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
EQUALIZATION FOR THE YEARS 1933 AND 1934 (Continued)

RAVALLI	1933	County Total	1934	County Total
Montana Power Company.....	\$ 169,060		\$ 169,060	
Mountain States Tel. & Tel. Co. ..	172,442		166,921	
Northern Pacific Ry. Co.,				
Bitter Root Branch.....	923,720		881,921	
Bitter Root Branch Extension..	352,199		336,886	
Western Union Tel. Co.....	3,069	1,620,490	2,809	1,557,597
RICHLAND				
Great Northern Ry. Co.,				
Snowden-Sidney Branch .....	211,141		204,330	
Newlon West Branch.....	611,692		552,496	
Montana-Dakota Power Co.....	599,905		558,359	
Mountain States Tel. & Tel. Co. ....	65,483		64,298	
Northern Pacific Ry. Co.,				
Glendive East Line.....	686,573		656,722	
Western Union Tel. Co.....	2,731		2,500	
Ferry, Behlen Bros.,				
Culbertson, Mont. ....	500		500	
Ferry, Larson, Brockton, Mont.....	500		500	
Ferry, Bowden, Poplar, Mont.....		2,178,525	500	2,040,205
ROOSEVELT				
Farmers & Merchants Tel. Co.,				
Flaxville .....	825		825	
Farmers Tel. Co., Froid.....	3,989		3,989	
Great Northern Ry. Co., Main Line ..	4,396,765		4,199,448	
Bainville Branch .....	537,456		515,062	
Snowden-Sidney Branch .....	32,565		31,515	
Montana-Dakota Power Co.....	268,423		268,423	
Mountain States Tel. & Tel. Co.....	118,428		114,223	
Ferry, Behlen Bros.,				
Culbertson, Mont. ....	500		500	
Ferry, Hagen, "White City,"				
Wolf Point, Mont.....	1,000			
Ferry, Hagen, Wolf Point, Mont.....	500			
Ferry, Larson, Brockton, Mont.....	500		500	
Ferry, Littlefield (Macon				
Ferry Boat) .....	250			
Ferry, Vorhees, Poplar, Mont.....	750		500	
Ferry, Bowden, Poplar, Mont.....		5,361,951	500	5,135,485
ROSEBUD				
American Tel. & Tel. Co.....	71,598		71,598	
C. M. St. P. & P. R. R. Co.,				
Main Line, Not Electrified.....	3,535,387		3,182,051	
Montana Power Company.....	27,850		27,850	
Mountain States Power Co.....	99,406		94,927	
Mountain States Tel. & Tel. Co.....	46,481		45,704	
Northern Pacific Ry. Co., Main Line ..	2,044,108		1,929,270	
Rosebud Branch .....	850,905		803,632	
Western Union Tel. Co.....	50,371	6,726,106	45,994	6,201,026
SANDERS				
Montana Power Company.....	346,001		346,001	
Mountain States Tel. & Tel. Co.....	47,338		48,813	
Northern Pacific Ry. Co., Main Line ..	5,452,986		5,141,430	
St. Regis Line.....	463,749		442,670	
Polson Branch .....	69,617		67,998	
Western Union Tel. Co.....	102,024	6,481,715	93,383	6,140,295
SHERIDAN				
Farmers Tel. Co., Froid.....	865		865	
Great Northern Ry. Co.,				
Bainville Branch .....	739,344		708,538	
Plentywood West Branch.....	591,120		566,490	
M. St. P. & S. St. M. Ry. Co.,				
Flaxton Branch .....	463,442		440,270	
Montana-Dakota Power Co.....	150,115		150,115	
Mountain States Tel. & Tel. Co.....	62,886	2,007,772	60,755	1,927,032



**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
EQUALIZATION FOR THE YEARS 1933 AND 1934 (Continued)**

SILVER BOW	1933	County Total	1934	County Total
American Tel. & Tel. Co.....	\$ 50,162		\$ 50,162	
B. A. & P. Ry. Co., Main Line.....	730,000		657,000	
Main line Spurs.....	30,690		28,030	
Spurs-Butte Hill Lines.....	422,640		386,011	
Siding at Rocker.....	842		833	
C. M. St. P. & P. R. R. Co.,				
Main Line, Electrified.....	1,616,876		1,458,244	
Great Northern Ry. Co.,				
Havre-Butte Line.....	344,524		325,646	
Montana Power Company.....	1,724,978		1,694,734	
Montana Power Gas Co.....	137,400		137,400	
Montana Southwestern Ry. Co.....	5,107		5,107	
Mountain States Tel. & Tel. Co.....	740,936		715,672	
Northern Pacific Ry. Co.,				
Butte Line.....	563,096		531,356	
Montana Union Line.....	896,810		849,104	
Oregon Short Line R. R. Co.,				
Main Line.....	1,119,720		1,064,385	
Postal Telegraph-Cable Co.....	19,571		18,758	
Western Union Tel. Co.....	43,920	8,447,272	40,412	7,962,854
STILLWATER				
Absarokee Telephone Co.....	4,975		4,975	
American Tel. & Tel. Co.....	65,727		65,727	
Billings Gas Co.....	15,565			
Farmers Cooperative Tel. Co.,				
Reed Point.....	1,330		1,330	
Montana Power Company.....	148,808		148,808	
Montana Power Gas Co.....	175,810		175,810	
Mountain States Tel. & Tel. Co.....	84,831		83,261	
Northern Pacific Ry. Co., Main Line	1,763,891		1,664,796	
Lake Basin Branch.....	211,268		197,183	
Western Union Tel. Co.....	43,862	2,516,067	40,147	2,382,037
SWEET GRASS				
American Tel. & Tel. Co.....	60,526		60,526	
Farmers Cooperative Tel. Co.,				
Reed Point.....	604		604	
Montana Power Company.....	113,600		113,600	
Montana Power Gas Co.....	369,110		369,110	
Mountain States Tel. & Tel. Co.....	48,305		46,578	
Northern Pacific Ry. Co., Main Line	1,717,834		1,621,326	
Western Union Tel. Co.....	42,829	2,352,808	39,203	2,250,947
TETON				
American Tel. & Tel. Co.....	15,756		15,756	
Brady Irrigation Co.....	2,727		2,000	
C. M. St. P. & P. R. R. Co.,				
Great Falls-Agawam Branch.....	407,641		363,332	
Great Northern Ry. Co.,				
Shelby-Billings Branch.....	1,104,746		1,044,211	
Power Branch.....	1,088,241		1,036,420	
Montana Power Company.....	198,151		198,151	
Montana Power Gas Co.....	601,160		601,160	
Mountain States Tel. & Tel. Co.....	72,005		69,564	
Northwest States Utilities Co.....	75,419		75,419	
Pondera Pipe Line Co.....	1,080		907	
Pondera Water Co.....	84			
Western Union Tel. Co.....	5,697	3,572,707	5,215	3,412,135
TOOLE				
American Tel. & Tel. Co.....	26,812		26,812	
Great Northern Ry. Co., Main Line	2,333,125		2,211,460	
Shelby-Billings Branch.....	475,486		449,432	
Sweet Grass Branch.....	906,059		869,100	
Great Northern Utilities Co.....	179,316		212,914	
Montana Cities Gas Co.....	460,064		448,040	
Mountain States Tel. & Tel. Co.....	84,714		82,026	
Northwest States Utilities Co.....	329,615		318,043	
Western Union Tel. Co.....	2,807	4,797,998	2,570	4,620,397
TREASURE				
American Tel. & Tel. Co.....	46,184		46,232	
Mountain States Tel. & Tel. Co.....	14,878		14,561	
Northern Pacific Ry. Co., Main Line	1,270,742		1,199,352	
Western Union Tel. Co.....	31,971	1,863,776	29,263	1,289,408

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF  
EQUALIZATION FOR THE YEARS 1933 AND 1934 (Continued)

VALLEY		1933	County Total	1934	County Total
Bowdoin Utilities Co.....	\$	222,290		\$ 216,027	
Great Northern Ry. Co., Main Line		3,565,710		3,409,298	
Scobey-Opheim Line .....		359,760		342,470	
Montana Power Company.....		181,648		181,648	
Mountain States Tel. & Tel. Co.....		83,910		81,338	
Western Union Tel. Co.....		7,080		6,487	
Ferry, Ferguson, Lismas, Mont.....		500		1,000	
Ferry, Holderman, Oswego, Mont.....		500		500	
Ferry, Smith, Frazer, Mont.....		500		500	
Ferry, Ferguson, Lismas, Mont.....			4,421,898	500	4,239,768
WHEATLAND					
C. M. St. P. & P. R. R. Co.,					
Main Line, Not Electrified.....		780,525		701,561	
Main Line Electrified.....		1,064,852		961,963	
Harlowton-Lewistown Branch ..		510,508		460,567	
Great Northern Ry. Co.,					
Shelby-Billings Branch .....		1,014,468		958,824	
Montana Power Company.....		241,592		241,592	
Mountain States Tel. & Tel. Co.....		42,607		40,261	
Western Union Tel. Co.....		2,584	3,657,076	2,365	3,367,133
WIBAUX					
American Tel. & Tel. Co.....	\$	27,280		\$ 27,280	
Montana-Dakota Power Co.....		155,524		143,759	
Montana-Dakota Utilities Co.....		153,126		153,127	
Mountain States Tel. & Tel. Co.....		15,499		15,000	
Northern Pacific Ry. Co., Main Line		793,124		748,440	
Ollie Branch .....		45,195		43,230	
Shepherd Telephone Exchange.....		1,180		1,180	
Western Union Tel. Co.....		18,049	1,208,977	16,520	1,148,536
YELLOWSTONE					
American Tel. & Tel. Co.....		132,270		132,270	
Billings Gas Co.....		10,718		313,390	
C. B. & Q. R. R. Co.,					
Huntley Branch .....		847,915		803,599	
Gallatin Natural Gas Co.....		279,501			
Great Northern Ry. Co.,					
Shelby-Billings Branch .....		1,444,378		1,365,234	
Montana Power Company.....		881,899		881,899	
Mountain States Tel. & Tel. Co.....		497,576		478,637	
Northern Pacific Ry. Co., Main Line		4,180,373		3,958,552	
Rocky Fork Branch.....		134,640		130,410	
Lake Basin Branch.....		77,610		72,436	
Billings and Central Mont. Br.....		41,877		40,138	
Western Union Tel. Co.....		116,711	8,646,468	107,036	8,283,601

## REPORT OF STATE BOARD OF EQUALIZATION

## TOTAL ASSESSMENTS BY COUNTIES—1933

	Total Assessments By County Assessors		Public Utility Allocations by State Board of Equalization		Assessment of Net Proceeds of Mines by State Board of Equalization		TOTAL VAL. OF COUNTY	
	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed and Taxable Value	Assessed Value	Taxable Value	
Beaverhead.....	11,456,897	\$ 3,400,498	\$ 3,339,519	\$ 1,335,806	.....	\$ 14,796,416	\$ 4,736,304	
Big Horn.....	8,690,890	2,601,942	3,897,474	1,555,480	.....	12,588,364	4,157,422	
Blaine.....	11,759,234	3,492,598	3,363,843	1,338,585	20,927	15,194,011	4,829,110	
Broadwater.....	6,417,681	1,614,836	3,307,412	1,241,987	.....	8,725,093	2,856,943	
Carbon.....	13,933,565	4,315,286	4,677,534	1,862,378	139,836	18,650,948	6,318,000	
Carter.....	8,451,073	2,543,158	1,575	630	.....	8,452,648	2,543,788	
Cascade.....	91,291,517	26,215,858	9,664,094	3,803,337	62,461	101,018,072	30,082,256	
Chouteau.....	19,119,531	5,623,989	4,828,210	1,925,592	399	23,948,140	7,550,280	
Custer.....	19,135,451	5,634,295	4,626,833	1,845,109	.....	23,762,274	7,529,404	
Daniels.....	8,256,790	2,426,014	1,473,939	588,743	34	9,730,763	3,014,791	
Dawson.....	15,340,485	4,530,676	4,196,719	1,675,262	229	19,537,433	6,206,167	
Deer Lodge.....	28,455,255	8,347,813	2,342,935	1,136,764	.....	31,298,135	9,484,577	
Fallon.....	8,510,400	2,552,712	2,511,012	1,004,402	122,591	11,144,003	3,679,705	
Fergus.....	29,537,100	8,668,245	4,165,915	1,655,251	524	33,703,539	10,324,020	
Flathead.....	24,504,570	7,180,465	6,575,862	2,630,345	.....	31,080,432	9,810,810	
Gallatin.....	28,938,295	8,515,521	7,883,281	3,128,035	49,241	36,870,817	11,692,797	
Garfield.....	11,984,272	3,597,508	5,349	2,140	111	11,989,732	3,599,759	
Glacier.....	6,792,541	1,932,130	4,146,656	1,658,662	62,050	11,001,247	3,652,842	
Golden Valley.....	3,176,995	932,177	2,682,239	1,071,531	304	5,859,538	2,064,012	
Granite.....	4,262,118	1,320,584	3,347,267	1,338,800	67,106	7,676,491	2,728,490	
Hill.....	22,058,334	6,463,179	4,403,730	1,746,148	1,307	26,463,371	8,210,634	
Jefferson.....	14,511,065	1,493,440	6,445,136	2,674,211	.....	10,998,974	3,980,424	
Judith Basin.....	13,556,315	3,937,876	3,781,260	1,507,073	2,773	17,137,555	6,494,969	
Lake.....	10,744,310	3,182,262	1,888,981	555,583	.....	12,133,471	3,783,845	
Lewis & Clark.....	43,703,957	11,666,831	7,079,028	2,726,352	3,881	50,786,866	14,397,064	
Liberty.....	5,177,817	1,527,833	1,251,488	539,417	17,582	6,546,887	2,084,832	
Lincoln.....	7,877,905	2,313,007	5,357,811	2,343,133	.....	13,735,736	4,656,140	
Madison.....	10,200,270	3,119,065	2,297,471	915,451	22,752	12,520,493	4,057,258	
McCone.....	12,018,631	3,690,197	329,032	131,612	.....	12,347,663	3,721,809	
McNeager.....	7,182,353	2,182,538	2,240,918	895,002	.....	9,423,271	3,077,540	
Mineral.....	1,815,251	535,886	6,211,156	2,484,114	.....	8,026,406	3,020,000	
Missoula.....	33,091,063	9,385,985	8,015,152	3,161,866	.....	41,106,255	12,547,850	
Musselshell.....	7,375,903	2,410,528	2,418,075	957,129	146,335	9,940,313	3,513,992	
Park.....	20,094,182	5,930,029	4,484,171	1,777,642	776	24,579,129	7,708,447	
Petroleum.....	4,279,170	1,291,592	302,030	120,813	246,021	4,827,221	1,668,426	

Phillips.....	10,831,418	3,289,615	3,859,176	1,537,650	7,349	14,657,943	4,834,614
Pondera.....	11,779,103	3,458,664	2,435,451	963,822	188,069	14,402,923	4,610,555
Powder River.....	7,407,845	2,245,116	8,520	3,412	760	7,417,135	2,249,288
Powell.....	10,615,568	3,081,137	5,742,214	2,289,207	.....	16,357,782	5,370,344
Prairie.....	8,787,008	2,636,094	3,628,019	1,450,712	.....	12,415,027	4,086,806
Ravalli.....	10,891,770	3,179,248	1,620,490	638,986	.....	12,512,260	3,818,334
Richland.....	10,671,523	3,161,092	2,478,525	869,162	417	12,853,465	4,030,672
Roosevelt.....	10,761,516	3,132,655	6,361,951	2,143,232	95	16,127,562	5,275,982
Rosebud.....	11,419,086	3,507,202	6,726,106	2,603,441	508,804	18,653,996	6,706,437
Sanders.....	11,005,829	3,216,005	6,481,716	2,589,559	.....	17,487,544	5,804,564
Sheridan.....	14,596,245	4,279,017	2,007,772	802,152	1,998	16,606,015	5,083,167
Silver Bow.....	60,845,835	17,667,920	8,447,272	3,274,006	.....	69,235,107	20,341,356
Stillwater.....	9,494,912	2,804,929	2,516,067	1,001,204	4,956	12,016,935	3,811,089
Sweet Grass.....	8,338,907	2,483,841	2,352,808	937,537	.....	10,691,715	3,427,378
Teton.....	12,899,704	3,760,087	3,572,707	1,424,309	4,311	16,476,722	5,188,707
Toole.....	11,583,481	3,463,606	4,797,998	1,919,201	777,198	17,158,677	6,166,065
Treasure.....	4,291,145	1,279,047	1,363,775	545,510	.....	5,665,220	1,824,557
Valley.....	17,221,359	5,032,503	4,421,898	1,761,571	6,483	21,649,740	6,807,557
Wheatland.....	8,357,454	2,466,049	3,657,076	1,457,376	.....	12,914,530	3,923,425
Wilhelm.....	4,881,145	1,463,809	1,298,977	482,973	377	6,090,469	1,947,159
Yellowstone.....	50,147,052	14,690,604	8,645,468	3,403,882	.....	58,792,520	18,094,486
THE STATE.....	\$69,272,571	\$254,253,911	\$214,977,141	\$85,420,798	\$2,468,057	\$1,086,717,769	\$342,142,769

## REPORT OF STATE BOARD OF EQUALIZATION

## TOTAL ASSESSMENT BY COUNTIES—1934

	Assessment of Net Proceeds of Mines				TOTAL VALUATION OF COUNTY		Class of County for 1935-1936
	Total Assessments By County Assessors	Public Utilities Allocations By State Board of Equalization	By State Board of Equalization	Assessed and Taxable Value	Assessed Value	Taxable Value	
Beaverhead	\$ 11,983,293	\$ 3,545,387	\$ 1,272,663	\$ 15,799,347	\$ 15,241,193	\$ 4,818,050	7
Big Horn	7,542,816	2,955,166	1,475,111	11,973,093	11,246,871	3,733,277	7
Blaine	12,215,181	3,648,919	3,290,375	19,154,475	15,448,259	4,940,819	7
Broadwater	5,333,640	1,597,448	1,168,113	8,099,201	8,273,619	2,763,561	7
Carbon	13,616,712	4,233,182	1,786,366	19,636,260	18,241,193	6,153,988	6
Carter	8,847,478	2,675,713	630	12,123,821	8,849,053	2,676,343	7
Cascade	89,186,629	25,642,121	9,224,593	124,053,343	98,482,155	29,322,081	3
Chouteau	19,169,150	5,630,142	4,497,997	29,297,289	23,667,523	7,424,325	6
Custer	19,125,057	5,688,541	4,289,152	29,102,750	23,414,659	7,338,581	6
Daniels	8,138,872	2,396,980	1,415,336	12,951,188	9,564,208	2,962,283	7
Dawson	15,221,884	4,507,474	1,629,971	21,359,329	19,305,370	6,137,445	6
Deer Lodge	27,197,893	8,039,212	1,052,774	36,289,879	29,830,857	9,091,986	6
Fallon	8,473,206	2,537,429	1,281,016	12,291,651	10,913,086	3,591,245	7
Fergus	29,762,923	8,742,795	3,805,076	42,310,794	33,569,718	10,255,333	5
Flathead	24,652,115	7,205,715	2,463,922	34,321,552	30,829,427	9,675,637	6
Gallatin	28,842,280	8,472,986	2,927,014	39,242,280	36,244,309	11,400,000	5
Garfield	11,234,404	3,383,313	7,411	14,624,728	11,241,848	3,386,313	7
Glacier	7,121,573	2,101,417	1,596,233	10,819,223	11,304,656	3,890,150	7
Golden Valley	3,269,013	985,590	2,490,422	6,744,025	5,699,619	1,980,679	7
Granite	4,235,213	1,321,471	1,254,933	6,811,614	7,491,670	2,648,258	7
Hill	22,082,957	6,463,918	1,668,021	29,954,896	26,291,823	8,138,265	6
Jefferson	4,043,783	1,276,143	2,433,519	7,753,445	7,014,346	2,718,475	7
Judith Basin	13,379,128	3,993,152	1,422,314	18,794,600	16,047,514	5,415,446	6
Lake	10,563,686	3,147,001	532,169	14,242,856	11,894,109	3,573,170	7
Lewis & Clark	13,007,911	11,628,223	6,863,132	31,499,166	19,876,446	14,336,249	5
Liberty	5,272,203	1,546,616	1,294,378	8,113,207	6,592,057	2,088,663	7
Lincoln	7,521,811	2,234,616	2,237,117	12,000,344	13,115,410	4,472,540	7
Madison	10,116,144	3,084,003	2,194,116	15,394,263	12,313,286	3,960,906	7
McCona	12,130,943	3,621,572	392,217	16,144,732	12,523,160	3,778,459	7
Meagher	7,108,204	2,136,467	2,034,238	11,278,910	9,142,442	2,948,787	7
Mineral	1,675,327	497,652	2,238,288	4,411,267	7,271,917	2,735,940	7
Missoula	32,293,233	9,190,778	2,972,545	44,456,556	39,835,127	12,163,323	7
Musselshell	7,387,620	2,385,052	2,182,960	12,955,632	9,734,198	3,412,546	7
Park	18,579,521	5,472,798	1,664,513	25,717,032	22,801,431	7,164,409	6
Petroleum	4,495,349	1,352,552	111,225	6,000,126	4,914,309	1,600,174	7
Phillips	11,154,878	3,316,197	1,469,124	15,930,199	14,869,660	4,803,237	7
Pondera	11,708,920	3,434,351	2,339,447	17,482,718	17,062,4	4,530,998	7
Powder River	7,345,237	2,229,580	8,293	9,573,110	7,553,633	2,996,000	7
Powell	10,248,094	3,060,075	2,162,716	15,470,885	15,674,992	5,223,701	6
Prairie	7,209,987	2,163,139	1,336,079	10,709,205	10,561,427	3,459,218	7

Ravalli.....	10,975,878	3,217,713	1,557,597	613,828	12,533,475	3,831,541	1
Richland.....	10,414,959	3,097,227	2,040,205	813,834	12,455,410	8,911,307	1
Roosevelt.....	10,715,115	3,123,137	5,135,785	2,952,646	246	5,176,332	6
Rosebud.....	11,578,948	3,508,206	6,201,026	2,480,410	989	6,526,390	6
Sanders.....	11,056,179	3,227,507	6,140,295	2,452,989	537,774	5,680,496	6
Sheridan.....	14,412,551	4,225,622	1,927,033	769,856	1,859	4,997,327	1
Silver Bow.....	61,953,255	16,847,139	7,962,854	3,070,711	.....	19,917,860	4
Stillwater.....	9,568,982	2,811,086	2,382,037	949,796	13,185	3,774,067	4
Sweet Grass.....	8,381,050	2,487,987	2,250,947	896,790	.....	3,384,777	7
Teton.....	12,962,373	3,765,907	3,412,135	1,360,081	3,369	5,129,357	6
Toole.....	11,047,555	3,340,078	4,620,397	1,837,958	684,380	5,862,416	6
Treasure.....	4,020,750	1,172,611	1,289,408	515,753	.....	1,688,374	7
Valley.....	17,426,106	5,100,719	4,239,768	1,688,715	4,810	6,794,241	6
Wheatland.....	8,398,820	2,479,363	3,767,133	1,341,349	.....	3,811,762	7
Wibaux.....	4,905,370	1,468,204	1,145,536	458,798	.....	1,927,002	7
Yellowstone.....	51,414,294	1,982,281	8,283,601	3,254,991	.....	18,237,278	4
THE STATE	\$861,946,909	\$251,764,436	\$203,117,403	\$ 80,702,138	\$2,411,146	\$1,067,475,753	\$334,878,020

Sec. 1711—Revised Codes of Montana, 1921. Classification of Counties. For the purpose of regulating the compensation and salaries of all county officers, not otherwise provided for, and for fixing the penalties of officers' bonds, the several counties of this state shall be classified according to that percentage of the true and full valuation of the property therein upon which the tax levy is made, as follows:

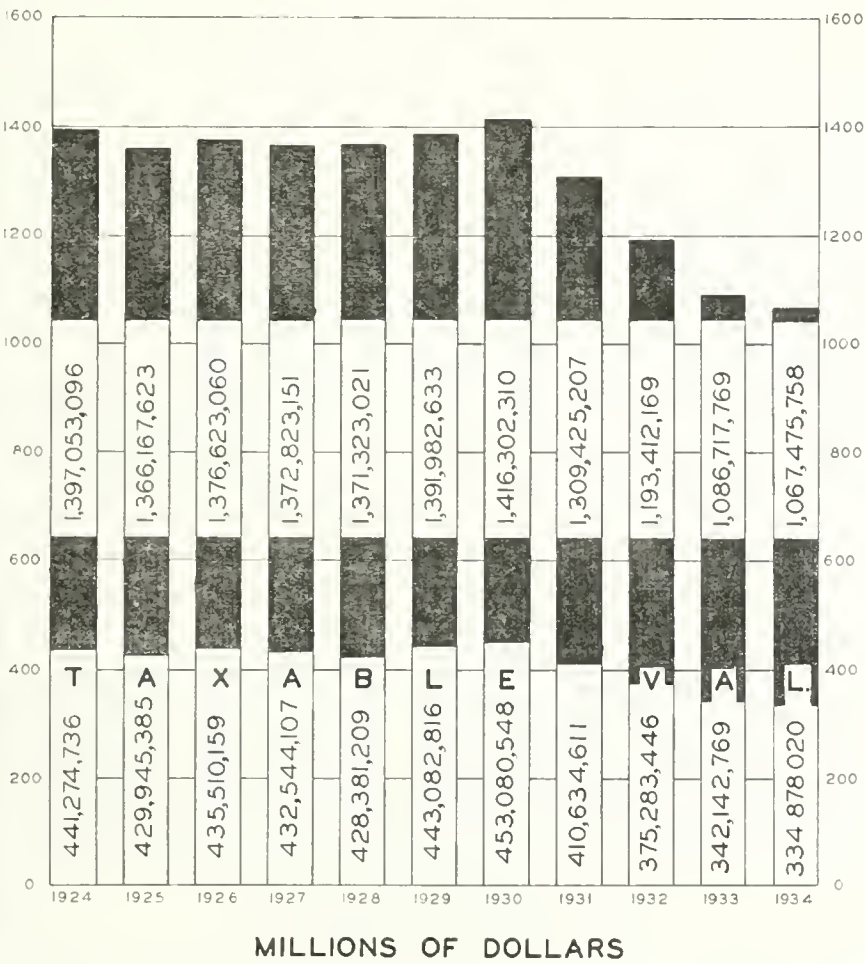
First Class. All counties having such a taxable valuation of fifty millions of dollars or over;  
 Second Class. All counties having such a taxable valuation of more than thirty millions and less than fifty millions of dollars;  
 Third Class. All counties having such a taxable valuation of more than twenty millions and less than thirty millions of dollars;  
 Fourth Class. All counties having such a taxable valuation of more than fifteen millions and less than twenty millions of dollars;  
 Fifth Class. All counties having such a taxable valuation of more than ten millions and less than fifteen millions of dollars;  
 Sixth Class. All counties having such a taxable valuation of more than five millions and less than ten millions of dollars;  
 Seventh Class. All counties having such a taxable valuation of less than five millions of dollars.



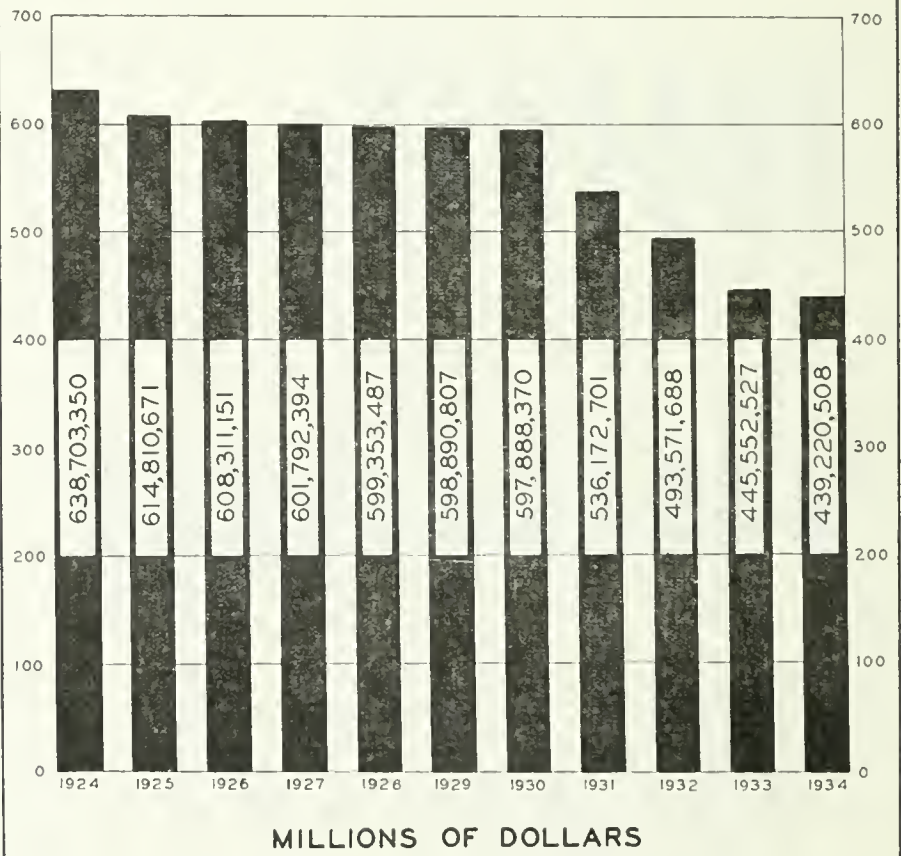
# ASSESSED AND TAXABLE VALUES OF EACH KIND OF PROPERTY AND PERCENTAGE EACH ITEM BEARS TO TAX- ABLE VALUE OF THE STATE FOR THE YEARS 1933 AND 1934.

	1933			1934		
	Assessed Value	Taxable Value	Percentage to Total Class	Assessed Value	Taxable Value	Percentage to Total Class
<b>REAL ESTATE AND IMPROVEMENTS:</b>						
Irrigated Lands.....	\$ 61,755,114	\$ 15,556,534	15.38	\$ 50,863,671	\$ 15,591,107	4.556
Non-irrigated Tillable Lands.....	172,604,499	51,731,250	18.135	169,704,630	50,911,389	15.203
Grazing Lands.....	100,742,555	30,222,773	8.333	99,501,534	29,850,462	8.914
State Lands (Under Contract).....	3,354,977	1,006,493	2.94	2,813,236	843,973	2.52
Improvements on Above.....	50,044,617	15,013,386	4.388	49,501,129	14,860,339	4.434
<b>TOTAL All Farm Lands and Improvements.....</b>	<b>378,501,782</b>	<b>113,550,535</b>	<b>33.188</b>	<b>372,384,220</b>	<b>111,715,271</b>	<b>33.359</b>
Timber Lands.....	14,361,849	4,308,555	1.259	13,610,454	14,083,016	1.220
Waste Lands.....	906,041	271,812	.080	768,411	230,523	.069
Industrial Sites.....	2,795,406	838,622	.245	2,762,972	828,892	.248
Improvements on Industrial Sites.....	43,646,199	13,063,860	3.818	44,428,425	13,328,528	3.980
Patented Mining Claims.....	1,406,627	1,406,627	.411	1,390,607	1,390,607	.416
Improvements on Mining Claims.....	3,289,240	986,773	.288	3,409,910	1,022,973	.306
Mineral Reservations.....	7,745,383	735,383	.218	465,909	465,909	.139
City and Town Lots.....	60,522,731	18,156,820	5.307	60,052,498	18,015,750	5.379
Improvements on City and Town Lots.....	152,270,744	45,681,223	13.352	149,599,628	44,879,888	13.401
<b>TOTAL All Real Estate and Improvements.....</b>	<b>658,346,002</b>	<b>199,010,210</b>	<b>58.166</b>	<b>648,872,634</b>	<b>195,961,357</b>	<b>58.517</b>
<b>LIVESTOCK:</b>						
Horses.....	5,751,977	1,917,326	.560	6,487,047	2,162,349	.646
Sheep.....	7,069,824	2,356,608	.689	12,636,767	4,212,266	1.258
Cattle.....	24,930,220	8,310,073	2.429	25,438,497	8,479,499	2.532
Swine.....	221,600	73,867	.022	211,758	70,586	.021
Miscellaneous.....	306,330	102,110	.030	314,905	104,968	.031
<b>TOTAL Livestock.....</b>	<b>38,279,951</b>	<b>12,759,984</b>	<b>3.730</b>	<b>45,088,974</b>	<b>15,029,658</b>	<b>4.488</b>
<b>PERSONAL PROPERTY OTHER THAN LIVESTOCK:</b>						
Household Furniture.....	12,456,996	2,591,399	.757	12,701,059	2,540,211	.759
Watches, Clocks and Jewelry.....	2,237,790	447,558	.131	2,119,329	423,906	.127
Refrigerators and Washing Machines.....	1,368,084	273,617	.080	1,317,515	263,503	.079
Carriages, Wagons, Etc.....	435,279	435,279	.124	2,091,509	418,302	.125
Farm Machinery.....	12,550,918	2,510,184	.734	11,556,678	2,311,136	.699
Automobiles and Trucks.....	17,708,770	3,541,754	1.035	16,901,666	3,380,333	1.009
Flying Machines.....	19,815	3,963	.001	20,450	4,190	.001
Grain, Hay and Other Agricultural Products.....	689,955	48,297	.014	1,604,847	112,339	.034
Goods, Wares and Merchandise.....	28,558,312	9,519,437	2.782	27,169,157	9,056,383	2.704
Furniture and Fixtures of Stores.....	4,380,087	1,460,029	.427	4,198,307	1,399,436	.418
Manufacturing Machinery.....	18,364,606	5,509,382	1.610	18,200,174	5,460,052	1.630
Mining Machinery, Tools, Etc.....	7,188,873	2,156,662	.630	6,693,081	2,007,924	.600
Drilling Rigs, Etc.....	2,252,792	1,618,608	.197	2,228,713	1,686,614	.205
Solvent Casks.....	23,122,970	1,678,838	.474	23,686,841	1,658,079	.495
Professional Libraries.....	139,296	139,296	.041	244,660	97,864	.029
Hotel Furniture and Fixtures.....	2,667,471	1,066,988	.312	2,609,462	1,043,785	.312
National Bank Stock.....	5,023,898	1,507,169	.440	4,734,189	1,420,257	.424
Moneys and Capital of State Banks.....	4,809,338	1,316,801	.385	3,706,068	1,111,820	.332
Telephone Lines, Local.....	4,409,669	1,632,868	.048	376,559	150,624	.045
All Other Personal Property.....	26,281,642	6,937,533	2.028	25,825,337	6,681,840	1.995
<b>TOTAL All Personal Property Other than Livestock.....</b>	<b>172,646,618</b>	<b>41,913,662</b>	<b>12.250</b>	<b>167,985,301</b>	<b>40,228,598</b>	<b>12.013</b>
<b>TOTAL All Assessments by County Assessors.....</b>	<b>860,272,571</b>	<b>253,683,856</b>	<b>74.146</b>	<b>861,946,909</b>	<b>251,219,613</b>	<b>75.018</b>
Allocations of Public Utilities by State Board of Equalization.....	214,977,141	85,900,856	26.133	203,117,403	81,246,961	24.262
Net Proceeds by State Board of Equalization.....	2,468,057	2,468,057	.721	2,411,446	2,411,446	.720
<b>GRAND TOTAL All Assessments.....</b>	<b>\$1,086,717,769</b>	<b>\$342,142,769</b>	<b>100.000</b>	<b>\$1,067,475,758</b>	<b>\$334,878,020</b>	<b>100.000</b>

TOTAL ASSESSED & TAXABLE  
VALUATION OF MONTANA 1924-1934



ASSESSMENTS OF REAL ESTATE &  
IMPROVEMENTS OTHER THAN CITY &  
TOWN LOTS 1924 TO 1934 INCLUSIVE



## TAXES LEVIED IN MONTANA, 1933 AND 1934

	1933	1934
ASSESSED VALUATION OF STATE.....	\$1,086,717.769	\$1,067,475.758
TAXABLE VALUATION OF STATE.....	342,142.769	334,878,020

## Amounts Levied

STATE		
General .....	360,433	502,340
University .....	1,025,636	1,004,687
Educational Bonds .....	284,869	885,968
Funding Bond Interest and Sinking Fund .....	153,348	.....
Livestock Funds .....	45,299	59,327
	<u>\$ 1,869,586</u>	<u>\$ 2,452,322</u>
COUNTIES		
General .....	3,513,850	3,560,482
Road .....	700,111	684,925
Bridge .....	430,321	417,827
Poor .....	1,946,823	1,959,876
Bond Interest and Sinking .....	2,024,768	1,974,491
County Fair .....	91,008	91,528
County Library .....	29,979	44,357
Farm Bureau .....	20,917	19,705
Miscellaneous .....	246,986	212,580
Per Capita—Special Road \$2.00 .....	81,192	79,608
Per Capita—Special Poor \$2.00.. .....	151,098	146,481
	<u>\$ 9,237,053</u>	<u>\$ 9,191,860</u>
SCHOOLS		
General .....	2,140,331	2,104,485
High .....	3,078,942	3,044,785
District Schools .....	4,645,165	4,383,756
	<u>\$ 9,864,438</u>	<u>\$ 9,533,026</u>
MISCELLANEOUS		
Special Road Districts .....	25,057	19,474
Fire Districts .....	8,088	13,314
Hall Insurance .....	51,973	10,498
Drainage and Irrigation .....	570,650	556,121
Other .....	8,583	13,707
	<u>\$ 664,351</u>	<u>\$ 643,114</u>
TOTAL ALL TAXES EXCEPT CITIES AND TOWNS.....	\$ 21,635,427	\$ 21,820,332
CITIES AND TOWNS		
General .....	2,648,904	2,718,135
Special Improvements .....	1,078,301	869,199
	<u>\$ 3,727,205</u>	<u>\$ 3,587,334</u>
GRAND TOTAL ALL TAXES ALL PURPOSES .....	\$ 25,362,632	\$ 25,407,656

## TAXES LEVIED FOR STATE PURPOSES—1933

	Funding Bond, Int. & Sinking 450 Mills	General Fund 1,050 Mills	University Fund 3,000 Mills	Educational Bond, Int. & Sinking 0.833 Mills	Total 5,333 Mills	Livestock 3.50 Mills	Total of all State Taxes
Beaverhead	\$ 2,131	\$ 4,973	\$ 14,209	\$ 3,945	\$ 25,258	\$ 2,092	\$ 27,350
Big Horn	1,871	4,365	12,472	3,463	22,171	1,716	23,887
Blaine	2,183	5,095	14,559	4,042	25,879	1,487	27,366
Broadwater	1,285	2,997	8,561	2,378	15,221	591	15,722
Carbon	2,843	6,634	18,954	5,244	33,675	756	34,431
Carter	1,144	2,671	7,631	2,119	13,565	1,375	14,940
Cascade	13,537	31,587	90,247	25,059	160,430	1,416	161,846
Chouteau	3,397	7,927	22,650	6,289	40,263	1,560	41,823
Custer	3,388	7,905	22,587	6,271	40,151	971	41,122
Daniels	1,357	3,166	9,044	2,511	16,078	444	16,522
Dawson	2,792	6,516	18,618	5,169	33,095	806	33,901
Deer Lodge	4,269	9,960	28,455	7,902	50,586	192	50,778
Fallon	1,656	3,864	11,038	3,065	19,623	674	20,297
Fergus	4,646	10,840	30,972	8,600	55,058	1,577	56,635
Flathead	4,415	10,301	29,432	8,172	52,320	516	52,836
Gallatin	5,260	12,272	35,062	9,736	62,330	1,230	63,560
Garfield	1,619	3,779	10,797	2,997	19,192	900	20,092
Glacier	1,643	3,835	10,958	3,042	19,478	1,278	20,756
Golden Valley	924	2,157	6,162	1,712	10,955	321	11,276
Granite	1,226	2,862	8,172	2,262	14,522	420	14,942
Hill	3,700	8,632	24,665	6,848	43,845	714	44,559
Jefferson	1,791	4,180	11,941	3,316	21,228	437	21,665
Judith Basin	2,473	5,770	16,485	4,577	29,305	945	30,250
Lake	1,682	3,926	11,216	3,116	19,940	619	20,559
Lewis & Clark	6,468	15,088	43,144	11,972	76,672	832	77,504
Liberty	938	2,187	6,249	1,732	11,106	389	11,495
Lincoln	2,095	4,888	13,968	3,866	24,817	164	24,981
Madison	1,815	4,236	12,103	3,360	21,514	1,352	22,866
McCone	1,675	3,908	11,165	3,100	19,848	771	20,619
Meagher	1,384	3,228	9,223	2,563	16,398	926	17,324
Mineral	1,359	3,171	9,059	2,516	16,105	30	16,135
Missoula	5,646	13,175	37,644	10,452	66,917	366	67,283
Musselshell	1,581	3,690	10,543	2,927	18,741	447	19,188
Park	3,469	8,093	23,124	6,423	41,109	908	42,017
Petroleum	746	1,741	4,975	1,381	8,843	406	9,249
Phillips	2,176	5,076	14,504	4,027	25,783	1,350	27,133
Pondera	2,075	4,841	13,831	3,827	24,574	741	25,315
Powder River	1,012	2,362	6,747	1,874	11,995	1,391	13,386
Powell	2,416	5,639	16,111	4,473	28,639	699	29,338
Prairie	1,839	4,291	12,260	3,404	21,794	590	22,384
Ravalli	1,718	4,009	11,455	3,181	20,363	676	21,039
Richland	1,814	4,232	12,093	3,358	21,497	678	22,175
Roosevelt	2,374	5,540	15,828	4,395	28,137	680	28,817
Rosebud	3,018	7,042	20,119	5,566	35,745	901	36,646
Sanders	2,612	6,094	17,413	4,834	30,953	446	31,399
Sheridan	2,287	5,337	15,249	4,234	27,107	783	27,890
Silver Bow	9,154	21,359	61,026	16,945	108,484	245	108,729
Stillwater	1,714	4,002	11,433	3,174	20,323	795	21,118
Sweet Grass	1,542	3,598	10,282	2,855	18,277	823	19,100
Teton	2,332	5,452	15,563	4,322	27,669	939	28,608
Toole	2,189	7,710	17,848	5,156	32,883	641	33,524
Treasure	821	1,916	5,474	1,519	9,730	241	9,971
Valley	3,063	7,148	20,422	5,651	36,284	1,081	37,365
Wheatland	1,766	4,120	11,770	3,627	20,923	551	21,474
Wibaux	876	2,047	5,841	1,622	10,386	364	10,750
Yellowstone	8,142	18,999	54,283	15,078	96,502	1,146	97,648
THE STATE	\$153,318	\$360,433	\$1,025,636	\$284,869	\$1,824,286	\$45,299	\$1,869,585



## TAXES LEVIED FOR STATE PURPOSES—1934

	General Fund 1.50 Mills	University Fund 3.000 Mills	Educational Bond Int. & Sinking 0.833 Mills on Full Value	Total 5.333 Mills	Livestock 4.00 Mills	Total of all State Taxes
Beaverhead.....	7,227	14,454	12,632	\$ 34,313	\$ 2,883	\$ 37,196
Big Horn.....	5,599	11,199	9,336	26,134	2,532	28,666
Blaine.....	7,411	14,822	12,857	35,090	2,301	37,391
Broadwater.....	4,145	8,290	6,891	19,326	600	19,926
Carbon.....	9,231	18,462	15,153	42,846	934	43,780
Carter.....	4,014	8,029	7,370	19,413	2,086	21,499
Cascade.....	43,998	87,996	82,051	214,045	1,557	215,602
Chouteau.....	11,136	22,273	19,725	53,134	1,944	55,078
Custer.....	11,097	22,194	19,525	52,816	1,315	54,131
Daniels.....	4,443	8,887	7,959	21,289	548	21,837
Dawson.....	9,206	18,412	16,080	43,698	1,000	44,698
Deer Lodge.....	13,638	27,276	24,848	65,762	201	65,963
Fallon.....	5,389	10,776	8,723	24,888	930	25,818
Fergus.....	15,383	30,767	27,729	73,879	2,189	76,068
Flathead.....	14,513	29,026	25,680	69,219	622	69,841
Gallatin.....	17,122	34,245	29,961	81,328	1,474	82,802
Garfield.....	5,080	10,159	9,364	24,603	1,458	26,061
Glacier.....	5,835	11,671	9,420	17,506	718	17,644
Golden Valley.....	2,971	5,942	4,748	13,661	472	14,133
Granite.....	3,972	7,944	6,243	18,159	482	18,641
Hill.....	12,207	24,415	21,893	58,515	805	59,320
Jefferson.....	5,578	11,155	9,455	26,188	402	26,590
Judith Basin.....	8,123	16,246	14,096	38,465	1,273	39,738
Lake.....	5,522	11,042	9,944	26,508	806	27,314
Lewis & Clark.....	21,504	43,009	41,576	106,089	1,134	107,223
Liberty.....	3,133	6,266	5,474	14,873	556	15,429
Lincoln.....	6,712	13,428	10,927	31,067	180	31,247
Madison.....	5,941	11,883	10,256	28,080	1,651	29,731
McCone.....	5,668	11,335	10,428	27,431	1,082	28,513
Meagher.....	4,123	8,246	7,616	20,885	1,137	22,022
Mineral.....	4,103	8,207	6,066	18,376	29	18,405
Missoula.....	18,245	36,489	33,183	87,917	427	88,344
Musselshell.....	5,119	10,238	8,106	23,463	724	24,187
Park.....	10,748	21,495	19,014	51,257	1,143	52,400
Petroleum.....	2,400	4,800	4,092	11,292	719	12,011
Phillips.....	7,205	14,410	11,991	33,606	1,832	35,438
Pondera.....	6,796	13,593	11,847	32,236	958	33,194
Powder River.....	3,444	6,888	6,285	16,617	1,779	18,396
Powell.....	7,836	15,671	13,062	36,569	929	37,498
Prairie.....	5,249	10,497	8,577	24,323	698	25,021
Ravalli.....	5,747	11,494	10,445	27,686	909	28,595
Richland.....	5,867	11,734	10,383	27,984	858	28,842
Roosevelt.....	7,765	15,530	13,204	36,499	773	37,272
Rosebud.....	9,790	19,579	15,203	44,572	1,512	46,084
Sanders.....	8,520	17,041	13,545	39,106	665	39,771
Sheridan.....	7,496	14,992	12,782	35,270	832	36,122
Silver Bow.....	29,877	59,754	58,249	147,880	272	148,152
Stillwater.....	5,661	11,322	9,955	26,938	995	27,933
Sweet Grass.....	5,077	10,154	8,830	24,061	924	24,985
Teton.....	7,694	15,388	13,639	36,721	1,313	38,034
Toole.....	8,793	17,587	12,635	39,015	872	39,887
Treasure.....	2,532	5,065	4,341	11,938	354	12,292
Valley.....	10,191	20,382	18,052	48,625	1,520	50,145
Wheatland.....	5,718	11,435	9,805	26,958	708	27,666
Wibaux.....	2,890	5,781	5,042	13,713	457	14,170
Yellowstone.....	27,356	54,712	49,675	131,743	1,833	133,576
THE STATE	\$502,340	\$1,004,687	\$885,968	\$2,383,577	\$59,327	\$2,452,322
1925.....	\$859,816	\$ 644,862	\$357,876	\$1,862,554	\$56,947	\$1,919,501
1926.....	870,996	653,243	355,460	1,879,703	66,329	1,946,032
1927.....	865,111	648,834	360,229	1,874,173	61,459	1,935,632
1928.....	856,991	642,743	356,789	1,856,523	68,679	1,925,202
1929.....	887,093	665,320	369,330	1,921,743	101,499	2,023,242
1930.....	905,946	679,459	377,289	1,962,694	93,234	2,055,928
1931.....	821,104	1,026,396	340,793	2,188,293	65,686	2,253,979
1932.....	750,518	938,127	312,406	2,001,051	45,256	2,046,307
1933.....	*513,781	1,025,636	284,869	1,824,286	45,299	1,869,585
1934.....	502,340	1,004,687	885,968	2,383,577	59,327	2,452,322

\*Includes \$153,348 for Funding Bond Interest and Sinking Fund.



## REPORT OF STATE BOARD OF EQUALIZATION

## TAXES LEVIED FOR COUNTY PURPOSES—1933

	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead .....	12.37	\$ 58,587	5.00	\$ 18,844	2.00	\$ 9,472	6.00	\$ 28,417
Big Horn .....	4.00	16,630	.....	.....	1.00	4,157	6.00	24,945
Blaine .....	12.39	60,145	4.50	19,546	3.76	18,247	6.00	29,118
Broadwater .....	9.00	25,703	3.00	7,821	.50	1,427	6.00	17,136
Carbon .....	8.50	53,559	3.00	15,836	2.00	12,636	6.00	37,553
Carter .....	16.00	40,700	4.00	9,760	3.00	7,631	6.00	15,262
Cascade .....	6.80	204,559	4.00	67,452	1.93	58,059	6.00	180,493
Chouteau .....	8.20	61,912	3.50	24,513	2.00	15,100	6.00	45,301
Custer .....	10.00	75,294	5.00	22,902	.....	.....	6.00	45,176
Daniels .....	13.00	39,192	2.50	6,091	.50	1,507	6.00	18,089
Dawson .....	9.00	55,855	5.00	23,270	1.50	9,309	4.00	24,824
Deer Lodge .....	7.50	71,140	5.00	29,264	.50	4,743	6.00	56,912
Fallon .....	10.00	36,797	3.00	10,003	2.00	7,358	6.00	21,530
Fergus .....	15.00	154,857	1.00	8,153	.50	5,161	6.00	61,942
Flathead .....	8.90	87,316	4.82	33,319	1.25	12,264	5.86	57,491
Gallatin .....	9.00	105,235	3.00	24,631	2.00	23,386	6.00	70,157
Garfield .....	12.00	43,198	.....	.....	1.00	3,599	6.00	21,598
Glacier .....	14.68	53,623	1.25	4,124	1.13	4,127	5.99	21,880
Golden Valley .....	13.90	28,551	2.40	3,916	1.25	2,558	6.00	12,324
Granite .....	12.00	32,712	4.00	9,902	.50	1,363	6.00	15,656
Hill .....	9.00	73,482	.....	.....	.....	.....	6.00	48,987
Jefferson .....	11.00	43,785	4.00	15,922	1.00	3,980	6.00	23,883
Judith Basin .....	8.45	46,433	2.00	10,519	.....	.....	6.00	32,970
Lake .....	16.00	59,821	4.56	15,084	2.00	7,478	6.00	22,433
Lewis & Clark .....	7.50	107,814	.....	.....	.75	10,783	6.00	86,257
Liberty .....	16.00	33,354	4.00	8,010	1.00	2,085	4.00	8,339
Lincoln .....	8.00	37,253	4.00	16,061	1.80	8,381	5.00	23,283
Madison .....	10.00	40,345	5.00	18,945	2.00	8,069	5.50	22,190
McCona .....	15.00	55,827	5.00	18,208	1.00	3,722	6.00	22,330
Meagher .....	10.00	30,775	.....	.....	.....	.....	3.50	10,766
Mineral .....	8.20	24,763	1.50	4,427	1.15	3,473	6.00	18,120
Missoula .....	9.50	119,204	1.50	9,368	1.50	18,822	6.00	75,287
Musselshell .....	15.00	52,714	2.00	5,775	.67	2,340	6.00	21,085
Park .....	5.50	42,397	.....	.....	1.00	7,708	6.00	46,251
Petroleum .....	16.00	26,599	5.00	8,256	1.00	1,379	6.00	9,520
Phillips .....	12.50	60,433	3.00	13,089	1.75	8,461	6.00	29,008
Pondera .....	14.75	68,006	3.50	13,959	2.40	11,065	4.00	18,442
Powder River .....	13.50	30,365	.50	1,125	2.00	4,498	6.00	13,495
Lowell .....	9.50	51,018	1.50	6,753	.25	1,342	6.00	32,222
Prairie .....	9.00	36,781	3.50	13,420	.50	2,043	6.00	24,520
Ravalli .....	14.50	55,366	4.00	12,323	3.00	11,455	6.00	22,910
Richland .....	16.00	64,491	5.00	17,246	2.00	8,061	6.00	24,184
Roosevelt .....	12.37	65,264	4.25	19,364	2.00	10,552	6.00	31,656
Rosebud .....	11.00	73,771	3.06	18,989	2.50	16,766	2.50	16,766
Sanders .....	5.90	34,249	4.00	21,616	2.00	11,609	6.00	34,829
Sheridan .....	12.00	61,000	.....	.....	2.00	10,165	6.00	30,232
Silver Bow .....	14.00	284,787	.....	.....	.13	2,543	6.00	122,052
Stillwater .....	13.00	49,544	2.00	7,154	2.00	7,622	6.00	22,866
Sweet Grass .....	8.50	29,133	2.00	5,756	1.50	1,713	6.00	20,564
Teton .....	12.20	63,290	3.40	16,522	1.00	5,188	3.20	16,600
Toole .....	14.48	89,277	4.67	24,721	.67	4,123	5.22	32,184
Treasure .....	14.00	25,584	.....	.....	2.00	3,649	1.00	1,825
Valley .....	9.70	66,033	3.50	20,733	2.00	13,615	6.00	40,798
Wheatland .....	10.30	40,411	2.60	9,194	.....	.....	6.00	21,218
Wibaux .....	15.00	29,208	2.00	3,539	1.00	1,947	2.25	4,381
Yellowstone .....	7.50	135,708	.50	4,686	.75	13,570	6.00	108,566
THE STATE .....	10.27	\$3,513,850	2.05	\$700,111	1.26	\$130,321	5.69	\$1,946,823

## TAXES LEVIED FOR COUNTY PURPOSES—1934

	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead.....	12.99	\$ 62,586	5.00	\$ 19,140	2.00	\$ 9,636	6.00	\$ 28,908
Big Horn.....	10.00	37,330	.....	.....	.....	.....	6.00	22,398
Blaine.....	9.90	48,914	5.00	22,122	2.09	9,881	6.00	29,644
Broadwater.....	11.00	30,399	3.50	8,863	.75	2,072	6.00	16,581
Carbon.....	8.00	49,305	2.00	10,249	2.00	12,307	6.00	36,927
Carter.....	15.00	40,145	3.50	9,039	2.50	6,690	6.00	16,058
Cascade.....	7.14	209,431	4.00	65,121	1.72	50,451	6.00	175,992
Chouteau.....	9.50	70,531	3.50	24,093	3.00	22,273	6.00	44,546
Custer.....	10.00	73,985	4.00	13,500	1.00	7,398	6.00	44,388
Daniels.....	14.00	38,510	2.50	5,998	.50	1,481	6.00	17,774
Dawson.....	7.25	44,496	5.00	23,059	1.00	6,137	6.00	36,825
Deer Lodge.....	7.00	63,644	2.50	14,122	.50	4,546	6.00	54,552
Fallon.....	6.00	21,561	.....	.....	.50	1,797	6.00	21,561
Fergus.....	14.00	143,608	1.00	8,088	.50	5,128	6.00	61,542
Flathead.....	10.05	97,240	4.47	30,387	1.19	11,514	6.00	58,953
Gallatin.....	9.00	102,464	3.00	23,921	2.00	22,770	6.00	68,309
Garfield.....	12.00	40,636	1.00	3,386	1.00	3,386	6.00	20,318
Glacier.....	15.92	61,931	1.70	5,873	.51	1,984	6.00	23,340
Golden Valley.....	16.00	31,691	4.55	8,456	2.00	3,961	6.00	11,884
Granite.....	16.00	42,368	3.00	7,203	1.50	3,972	6.00	15,888
Hill.....	5.25	42,726	1.50	8,984	.25	2,034	5.25	42,726
Jefferson.....	15.00	55,777	4.00	14,071	2.50	9,296	6.00	22,311
Judith Basin.....	9.00	48,739	2.00	10,372	.....	.....	6.00	32,492
Lake.....	16.00	58,868	4.58	14,896	2.00	7,358	6.00	22,075
Lewis & Clark.....	8.50	121,858	.....	.....	.25	3,584	6.00	86,017
Liberty.....	16.00	33,420	5.00	10,050	2.00	4,177	3.00	6,266
Lincoln.....	10.00	44,731	4.00	15,401	2.00	8,945	6.00	26,835
Madison.....	11.25	44,560	5.00	18,621	2.00	7,922	6.00	23,765
McCone.....	13.00	49,120	5.00	18,377	1.00	3,778	6.00	22,671
Meagher.....	13.00	38,334	.....	.....	.....	.....	4.00	11,795
Mineral.....	11.00	30,095	3.00	8,018	2.10	5,745	6.00	16,415
Missoula.....	10.00	121,633	1.50	9,122	1.00	12,163	6.00	72,979
Musselshell.....	16.00	54,601	5.00	14,107	1.00	3,413	6.00	20,475
Park.....	5.50	39,407	2.00	9,083	1.00	7,165	6.00	42,989
Petroleum.....	16.00	25,602	3.00	4,532	1.00	1,600	6.00	9,601
Phillips.....	9.00	43,229	4.00	17,200	2.70	12,969	6.00	28,819
Pondera.....	15.00	67,965	1.00	15,748	2.10	9,515	6.00	27,186
Powder River.....	13.50	30,996	1.00	2,296	1.00	2,296	6.00	13,776
Powell.....	9.00	47,013	1.50	6,566	.....	.....	6.00	31,342
Prairie.....	11.00	38,491	.50	1,839	.50	1,750	6.00	20,950
Ravalli.....	15.50	59,388	3.75	11,643	3.00	11,494	6.00	22,989
Richland.....	15.50	60,625	5.00	16,836	2.00	7,823	6.00	23,468
Roosevelt.....	14.00	72,475	4.50	20,061	2.00	10,354	6.00	31,061
Rosebud.....	11.00	71,790	2.56	15,468	2.50	16,316	3.00	19,579
Sanders.....	7.00	39,763	5.00	26,415	2.00	11,360	3.99	22,665
Sheridan.....	14.50	72,461	.....	.....	2.00	9,994	6.00	29,984
Silver Bow.....	16.00	318,686	.....	.....	.12	2,490	6.00	119,507
Stillwater.....	13.00	49,062	2.00	7,089	2.00	7,548	6.00	22,644
Sweet Grass.....	8.00	27,078	2.75	7,908	.75	2,538	6.00	20,308
Teton.....	11.20	57,448	5.00	24,069	1.50	7,694	6.00	30,776
Toole.....	11.00	68,578	2.00	13,004	.30	1,992	6.00	35,175
Treasure.....	9.00	15,189	.....	.....	.....	.....	6.00	10,126
Valley.....	12.70	86,287	4.00	23,583	3.00	20,382	6.00	40,765
Wheatland.....	12.60	48,028	2.60	8,712	.30	1,143	6.00	22,871
Wibaux.....	15.00	28,905	2.00	3,507	1.00	1,927	6.00	11,562
Yellowstone.....	7.50	136,779	.50	4,724	.75	13,678	6.00	109,423
THE STATE.....		\$3,560,482		\$684,925		\$417,827		\$1,959,876
1925.....		\$3,534,057		\$1,303,503		\$558,266		\$ 842,783
1926.....		3,434,717		1,282,666		591,421		878,733
1927.....		3,467,708		1,456,865		747,463		906,608
1928.....		3,381,603		1,578,164		641,314		902,252
1929.....		3,808,580		1,497,138		621,799		1,141,997
1930.....		4,245,196		1,434,918		661,474		1,264,596
1931.....		3,700,844		953,133		645,721		1,582,274
1932.....		3,492,134		770,859		489,744		1,604,822
1933.....		3,613,850		700,111		430,321		1,946,823
1934.....		3,560,482		684,925		417,827		1,959,876

## REPORT OF STATE BOARD OF EQUALIZATION

## TAXES LEVIED FOR COUNTY PURPOSES—1933

	Bond Int. & Sinking		County Fair		County Library		Farm Bureau	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead ...	2.50	\$ 11,841	.12	\$ 568	.....	.....	.....	.....
Big Horn .....	8.75	36,377	.....	.....	.75	\$ 3,117	.....	.....
Blaine .....	6.95	33,728	.42	2,038	.32	1,552	.36	1,747
Broadwater... ..	9.00	25,703	.....	.....	.....	.....	.....	.....
Carbon .....	6.50	11,065	.....	.....	.....	.....	.....	.....
Carter.....	9.57	24,344	.....	.....	.....	.....	.....	.....
Cascade .....	4.04	121,532	.90	27,074	.....	.....	.....	.....
Chouteau .....	11.70	88,338	.30	2,265	.80	6,040	.....	.....
Custer.....	3.00	22,588	1.25	9,412	.....	.....	.....	.....
Daniels.....	9.00	27,133	.....	.....	.....	.....	.....	.....
Dawson.....	8.50	52,753	.50	3,103	.....	.....	.....	.....
Deer Lodge.....	2.00	18,971	.....	.....	.....	.....	.....	.....
Fallon.....	9.00	33,173	.....	.....	.....	.....	.....	.....
Fergus.....	12.00	123,885	.....	.....	.....	.....	.....	.....
Flathead .....	10.01	98,174	.....	.....	.....	.....	.....	.....
Gallatin .....	4.00	46,771	.25	2,923	.....	.....	.....	.....
Garfield.....	3.50	12,599	.....	.....	.....	.....	.....	.....
Glacier .....	8.44	30,829	.....	.....	.....	.....	.....	.....
Golden Valley ..	26.82	55,088	.....	.....	.....	.....	.....	.....
Granite.....	7.00	19,082	.....	.....	.....	.....	.....	.....
Hill.....	2.00	16,329	.....	.....	.....	.....	.....	.....
Jefferson .....	1.50	5,970	.....	.....	.....	.....	.....	.....
Judith Basin.....	6.72	36,927	.....	.....	.....	.....	.....	.....
Lake.....	4.40	16,451	.....	.....	.....	.....	.....	.....
Lewis & Clark..	2.75	39,532	.....	.....	.....	.....	.20	2,874
Liberty.....	2.00	4,170	.....	.....	.....	.....	.....	.....
Lincoln.....	.....	.....	.....	.....	1.00	4,656	.....	.....
Madison.....	3.00	12,103	.50	2,017	.....	.....	.....	.....
McCone.....	3.50	13,026	.....	.....	.50	1,861	.....	.....
Meagher.....	11.00	33,836	.....	.....	.....	.....	.....	.....
Mineral .....	4.74	14,314	.....	.....	.....	.....	.....	.....
Missoula .....	4.00	50,191	.25	3,136	.75	4,684	.....	.....
Musselshell .....	12.00	42,171	.....	.....	.....	.....	.....	.....
Park.....	5.50	42,396	.....	.....	.....	.....	.....	.....
Petroleum .....	13.00	19,892	.....	.....	.....	.....	.....	.....
Phillips.....	6.60	31,908	.65	3,142	.45	2,176	.....	.....
Pondera .....	9.35	43,109	.....	.....	.....	.....	.....	.....
Powder River....	3.25	7,310	.....	.....	.....	.....	.....	.....
Powell .....	5.50	29,537	.....	.....	.....	.....	.....	.....
Prairie.....	2.50	10,216	.....	.....	.....	.....	.....	.....
Ravalli.....	11.50	43,911	.....	.....	.....	.....	.....	.....
Richland .....	6.50	26,199	.....	.....	.....	.....	1.00	4,031
Roosevelt.....	14.66	77,346	.....	.....	.....	.....	.65	3,429
Rosebud.....	8.00	53,651	.....	.....	.50	3,353	.....	.....
Sanders.....	3.02	17,513	.....	.....	.....	.....	.....	.....
Sheridan.....	15.00	76,250	.25	1,204	.50	2,540	.....	.....
Silver Bow .....	2.13	43,227	.....	.....	.....	.....	.....	.....
Stillwater.....	11.00	41,922	.....	.....	.....	.....	.....	.....
Sweet Grass .....	5.00	17,136	.....	.....	.....	.....	.....	.....
Teton.....	12.00	62,255	.....	.....	.....	.....	.....	.....
Toole.....	6.79	41,851	1.13	6,985	.....	.....	.....	.....
Treasure.....	3.00	5,474	.....	.....	.....	.....	.....	.....
Valley.....	5.10	34,703	.....	.....	.....	.....	.70	4,765
Wheatland .....	7.20	25,462	.....	.....	.....	.....	.....	.....
Wibaux.....	4.00	10,223	.....	.....	.....	.....	.....	.....
Yellowstone.....	3.00	54,283	1.50	27,111	.....	.....	.25	4,071
THE STATE .....	5.92	\$2,024,768	.....	\$91,008	.....	\$29,979	.....	\$20,917

## TAXES LEVIED FOR COUNTY PURPOSES—1934

	Bond Int. & Sinking		County Fair		County	Library	Farm	Bureau
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	2.50	\$ 12,045	.....	.....	.....	.....	.....	.....
Big Horn	10.00	37,330	.....	.....	.75	\$ 2,799	.....	.....
Blaine	8.00	39,526	40	\$ 1,976	.24	1,185	.....	.....
Broadwater	10.75	29,708	.....	.....	.....	.....	.....	.....
Carbon	9.00	55,066	.....	.....	.....	.....	.....	.....
Carter	7.30	19,536	.....	.....	.....	.....	.....	.....
Cascade	4.40	129,060	90	26,398	.....	.....	.....	.....
Chouteau	8.50	63,107	.10	742	90	6,682	.....	.....
Custer	1.00	7,398	1.00	7,398	.....	.....	.....	.....
Daniels	12.00	32,585	.....	.....	.....	.....	.....	.....
Dawson	8.75	53,703	.50	3,069	.....	.....	.....	.....
Deer Lodge	2.00	18,184	.....	.....	.....	.....	.....	.....
Fallon	9.00	32,342	.....	.....	.....	.....	.50	1,797
Fergus	10.50	107,698	.....	.....	.....	.....	.....	.....
Flathead	9.52	92,160	.....	.....	.....	.....	.16	1,548
Gallatin	4.75	54,078	.....	.....	.....	.....	.....	.....
Garfield	6.00	20,318	.....	.....	.....	.....	.....	.....
Glacier	5.83	22,679	.....	.....	.....	.....	.....	.....
Golden Valley	22.61	14,850	.....	.....	.....	.....	.....	.....
Granite	7.00	18,536	.....	.....	.....	.....	.....	.....
Hill	5.00	40,691	.75	6,104	.....	.....	.....	.....
Jefferson	1.00	3,718	.....	.....	.....	.....	.....	.....
Judith Basin	7.40	40,074	.....	.....	.....	.....	.....	.....
Lake	5.00	18,390	.....	.....	.....	.....	.....	.....
Lewis & Clark	3.05	43,725	.....	.....	.....	.....	.25	3,581
Liberty	2.00	4,177	.....	.....	.....	.....	.....	.....
Lincoln	.....	.....	.....	.....	1.00	4,472	.....	.....
Madison	1.50	5,941	.50	1,980	.25	990	.....	.....
McCone	3.50	13,225	.....	.....	.50	1,889	.....	.....
Meagher	9.50	28,015	.....	.....	.....	.....	.....	.....
Mineral	2.06	5,635	.....	.....	.....	.....	.....	.....
Missoula	4.50	54,734	.25	3,040	.75	4,561	.....	.....
Musselshell	4.00	13,650	.....	.....	.....	.....	.....	.....
Park	5.00	35,824	.....	.....	.....	.....	.....	.....
Petroleum	15.00	24,002	.....	.....	.....	.....	.....	.....
Phillips	12.90	61,961	.60	2,882	.35	1,681	.....	.....
Pondera	9.20	41,685	.....	.....	.....	.....	.....	.....
Powder River	3.00	6,888	.....	.....	.....	.....	.....	.....
Powell	7.00	36,565	.....	.....	.....	.....	.....	.....
Prairie	3.00	10,498	.....	.....	.....	.....	.....	.....
Ravalli	10.25	39,273	.....	.....	.....	.....	.....	.....
Richland	6.50	25,423	1.50	5,867	.....	.....	.50	1,956
Roosevelt	14.66	75,892	.10	518	.....	.....	.....	.....
Rosebud	8.00	52,211	.....	.....	.50	3,263	.60	3,106
Sanders	3.53	20,068	.07	397	.....	.....	.....	.....
Sheridan	1.00	19,989	.10	799	50	2,498	.....	.....
Silver Bow	4.50	89,630	.....	.....	63	12,450	.....	.....
Stillwater	10.50	39,627	.....	.....	50	1,887	.....	.....
Sweet Grass	6.50	22,001	.....	.....	.....	.....	.....	.....
Teton	10.15	52,063	.....	.....	.....	.....	.....	.....
Toole	8.20	16,435	.50	584	.....	.....	.....	.....
Treasure	3.50	5,907	.....	.....	.....	.....	.....	.....
Valley	4.70	31,933	.40	2,718	.....	.....	.80	5,435
Wheatland	5.90	22,489	.....	.....	.....	.....	.....	.....
Wibaux	7.00	13,489	1.50	27,356	.....	.....	.....	.....
Yellowstone	2.12	38,751	.....	.....	.....	.....	.13	2,279
THE STATE		\$1,971,491		\$91,528		\$44,357		\$19,705
1925		\$2,869,786		\$120,952		\$33,419		\$48,942
1926		2,715,966		158,914		34,800		44,264
1927		2,698,421		196,556		33,111		41,523
1928		2,583,880		209,647		40,417		44,735
1929		2,485,606		298,960		45,424		40,165
1930		2,338,976		270,512		44,857		53,114
1931		2,234,489		178,282		34,146		35,209
1932		2,154,134		122,076		31,612		20,818
1933		2,024,768		91,008		29,979		20,917
1934		1,974,491		91,528		44,357		19,705

## TAXES LEVIED FOR COUNTY PURPOSES—1933

	Mills	Other Amount	Special Poor \$2.00	Special Road \$2.00	Total Mills Levied for All County Purposes	Total Amount Levied for All County Purposes
Beaverhead.....	.....	.....	\$ 2,550	\$ 1,348	27.99	\$ 131,627
Big Horn.....	8.00	33,259	2,248	1,498	28.50	122,231
Blaine.....	2.05	9,948	2,868	2,040	36.75	180,977
Broadwater.....	.....	.....	798	524	27.50	79,112
Carbon.....	1.00	6,457	2,874	1,522	27.00	171,502
Carter.....	2.00	5,087	1,880	1,416	40.57	106,080
Cascade.....	.....	.....	13,412	3,004	23.67	675,585
Chouteau.....	.....	.....	3,116	2,024	32.50	248,609
Custer.....	25	1,882	3,592	1,080	25.50	181,926
Daniels.....	1.50	4,522	1,680	1,484	32.50	99,698
Dawson.....	.....	.....	3,450	1,788	28.50	174,352
Deer Lodge.....	.....	.....	52	34	21.00	181,116
Fallon.....	.....	.....	1,614	1,268	30.00	111,743
Fergus.....	.....	.....	5,332	2,620	34.50	361,950
Flathead.....	.....	.....	5,362	2,214	30.84	296,140
Gallatin.....	.....	.....	5,084	2,186	24.25	280,373
Garfield.....	1.00	3,599	1,734	1,282	23.50	87,609
Glacier.....	.....	.....	1,442	1,216	31.49	117,241
Golden Valley.....	2.75	5,649	776	572	53.12	109,444
Granite.....	.....	.....	652	.....	29.50	79,367
Hill.....	1.00	8,165	2,508	1,282	18.00	150,753
Jefferson.....	.....	.....	1,012	738	23.50	95,290
Judith Basin.....	.....	.....	1,950	1,370	23.17	130,169
Lake.....	.....	.....	3,176	2,252	32.96	126,695
Lewis & Clark.....	.....	.....	4,162	880	17.20	252,302
Liberty.....	.....	.....	874	602	27.00	57,434
Lincoln.....	2.00	9,313	2,256	1,168	21.80	102,371
Madison.....	25	1,008	2,250	1,470	26.25	108,397
McCone.....	1.00	3,722	2,076	1,668	32.00	122,440
Meagher.....	.....	.....	786	674	24.50	76,837
Mineral.....	.....	.....	382	224	21.59	65,704
Missoula.....	.....	.....	6,336	1,366	23.50	288,394
Musselshell.....	2.00	7,028	2,246	1,180	37.67	134,539
Park.....	.....	.....	4,012	3,068	18.00	145,832
Petroleum.....	.....	.....	.....	.....	41.00	65,646
Phillips.....	2.40	11,603	2,990	2,302	33.35	165,112
Pondera.....	.....	.....	2,686	2,118	34.00	159,385
Powder River.....	1.00	2,249	1,894	1,458	26.25	62,394
Powell.....	.....	.....	.....	.....	22.75	120,872
Prairie.....	.50	2,043	1,352	1,108	22.00	91,483
Ravalli.....	.....	.....	3,368	2,480	39.00	151,813
Richland.....	2.50	10,077	3,362	2,590	39.00	160,241
Roosevelt.....	5.00	26,380	.....	.....	44.93	233,991
Rubens.....	.....	.....	2,140	624	27.56	186,060
Sanders.....	.....	.....	2,022	1,594	20.92	123,432
Sheridan.....	9.25	46,366	3,854	2,874	45.00	234,485
Silver Bow.....	.....	.....	8,516	2,622	22.26	463,747
Stillwater.....	.....	.....	2,274	1,698	34.00	133,080
Sweet Grass.....	.....	.....	1,368	814	22.00	76,484
Teton.....	.....	.....	2,676	2,080	31.80	168,611
Toole.....	1.74	10,704	2,288	1,758	34.70	213,891
Treasure.....	.....	.....	520	296	20.00	37,348
Valley.....	5.00	34,002	4,314	2,900	52.00	221,863
Wheatland.....	1.00	3,923	1,360	994	27.10	102,562
Wilbaux.....	.....	.....	1,140	870	25.50	51,308
Yellowstone.....	.....	.....	8,432	2,950	19.50	359,407
THE STATE.....	.....	\$246,986	\$151,098	\$81,192	26.319	\$9,237,053

## TAXES LEVIED FOR COUNTY PURPOSES—1934

	Other Mills	Amount	Special Poor \$2.00	Special Road \$2.00	Total Mills Levied for All County Purposes	Total Amount Levied for All County Purposes
Beaverhead.....			\$ 2,410	\$ 1,190	28.49	\$ 135,915
Big Horn.....	8.00	\$ 29,864	1,948	1,000	34.75	132,669
Blaine.....			2,934	2,066	31.45	158,248
Broadwater.....			700	500	32.00	88,823
Carbon.....	1.00	128	2,814	1,532	28.00	168,328
Carter.....	2.00	5,352	1,128	854	36.30	98,802
Cascade.....			11,020	2,322	24.16	669,795
Chouteau.....			3,016	1,928	31.50	236,918
Custer.....	.25	1,869	3,618	1,032	22.25	160,586
Daniels.....	1.00	2,962	1,540	1,326	36.00	102,176
Dawson.....			3,436	1,628	28.50	172,353
Deer Lodge.....	2.50	14,122			20.50	169,170
Fallon.....			1,768	1,398	22.00	82,224
Fergus.....			5,228	2,388	32.00	333,680
Flathead.....			5,388	2,194	31.39	298,484
Gallatin.....			5,032	2,100	24.75	278,674
Garfield.....	1.00	3,386	1,774	1,308	27.00	94,512
Glacier.....	1.53	5,952	1,344	1,108	31.49	124,211
Golden Valley.....	3.59	7,103	752	552	54.78	109,249
Granite.....			450	300	33.50	88,717
Hill.....			4,192	2,046	18.00	149,503
Jefferson.....			970	702	28.50	106,848
Judith Basin.....			1,838	1,232	24.40	134,747
Lake.....			3,168	2,140	33.58	126,895
Lewis & Clark.....			3,922	792	18.05	263,482
Liberty.....			890	600	28.00	59,580
Lincoln.....	2.00	8,945	2,174	1,152	25.00	112,655
Madison.....			2,078	1,352	26.50	107,209
McCone.....	1.00	3,778	2,092	1,698	30.00	116,628
Meagher.....			700	568	26.50	79,412
Mineral.....			436	258	24.16	66,602
Missoula.....	.50	6,081	5,544	1,094	24.50	290,951
Musselshell.....	3.50	11,944	2,356	1,246	35.50	121,792
Park.....			4,022	3,030	19.50	141,520
Petroleum.....	.50	800	938	740	41.50	67,815
Phillips.....	1.80	8,645	2,828	2,134	37.35	182,348
Pondera.....			2,608	2,028	36.30	166,735
Powder River.....	1.00	2,296	1,500	1,200	25.50	61,248
Powell.....					23.50	121,486
Prairie.....			1,360	916	21.00	75,804
Ravalli.....			2,500	2,000	38.50	149,287
Richland.....			3,452	2,646	37.00	148,096
Roosevelt.....	2.00	10,354		1,698	43.86	225,519
Rosebud.....	1.00	6,526	2,070	670	28.56	187,893
Sanders.....			1,800	1,500	21.53	123,968
Sheridan.....	8.70	43,336	3,866	2,810	35.80	185,437
Silver Bow.....			8,654	2,968	27.25	554,385
Stillwater.....			2,276	1,672	34.00	131,805
Sweet Grass.....			1,431	846	24.00	82,110
Teton.....			2,580	1,978	33.85	176,608
Toole.....	3.40	19,699	2,066	1,550	30.90	189,083
Treasure.....			592	346	18.50	32,160
Valley.....	2.30	15,626	4,422	2,728	33.90	233,879
Wheatland.....	1.00	3,812	1,300	950	32.40	109,305
Wibaux.....			1,110	832	31.00	61,332
Yellowstone.....			8,446	2,760	18.50	344,199
THE STATE.....		\$212,580	\$146,481	\$79,608	26.77	\$9,191,860
1925.....		\$ 46,044	\$135,068	\$75,864	21.95	\$ 9,646,255
1926.....		40,392	137,424	83,159	21.31	9,502,456
1927.....		58,444	143,598	83,904	22.21	9,834,201
1928.....		63,919	161,635	88,192	22.05	9,695,758
1929.....		176,602	157,795	88,235	22.83	10,362,301
1930.....		99,604	155,958	87,111	22.98	10,656,316
1931.....		147,072	160,904	87,948	23.52	9,660,022
1932.....		202,558	149,726	84,981	24.31	9,123,464
1933.....		246,986	151,098	81,192	26.32	9,237,053
1934.....		212,580	146,481	79,608	26.77	9,191,860



## TAXES LEVIED FOR SCHOOL PURPOSES—1933

	General		High School		District School		Total	Total
	Mills	Amount	Mills	Amount	Mills	Amount	Average Levy	Amount Levied
Beaverhead.....	6.00	\$ 28,417	7.34	\$ 34,764	12.03	\$ 56,979	25.37	\$ 120,160
Big Horn.....	8.00	33,259	8.50	35,338	13.08	54,403	29.58	123,000
Blaine.....	6.00	23,119	10.90	52,900	16.80	81,522	33.70	163,548
Broadwater.....	6.00	17,133	9.00	25,698	8.54	24,379	23.54	67,210
Carbon.....	6.00	37,909	12.00	75,743	20.99	132,617	38.99	246,269
Carter.....	6.00	15,262	5.43	13,812	12.04	30,634	23.47	59,708
Cascade.....	6.00	184,304	7.60	228,625	10.60	318,863	24.20	731,792
Chouteau.....	6.00	45,301	9.00	67,952	10.03	75,774	25.03	189,027
Custer.....	6.00	45,176	9.50	71,529	8.95	67,391	24.45	184,096
Daniels.....	8.00	24,118	12.60	37,986	24.68	74,394	45.28	136,498
Dawson.....	6.00	37,237	7.50	46,546	14.48	89,852	27.98	173,635
Deer Lodge.....	6.00	56,912	8.00	75,882	6.49	61,574	20.49	194,368
Fallon.....	6.00	22,078	7.00	25,758	11.80	54,474	27.80	102,310
Fergus.....	6.00	61,940	14.00	144,537	16.12	166,523	36.13	373,000
Flathead.....	6.00	58,864	10.65	104,485	11.96	117,380	28.61	280,729
Gallatin.....	6.00	70,157	8.50	99,389	13.44	157,213	27.94	326,759
Garfield.....	6.00	21,597	6.50	23,398	12.90	46,431	25.40	91,426
Glacier.....	6.00	11,918	8.00	29,225	13.50	49,317	27.50	100,460
Golden Valley.....	6.00	12,324	7.83	16,083	10.30	21,150	24.13	49,557
Granite.....	6.00	16,376	9.00	24,534	8.30	22,637	23.30	63,547
Hill.....	6.00	49,326	9.00	73,988	19.83	162,814	34.83	286,128
Jefferson.....	6.00	13,883	8.65	34,431	11.89	47,335	26.54	105,649
Judith Basin.....	6.00	32,969	7.00	38,464	11.11	61,028	24.11	132,461
Lake.....	6.00	22,437	13.00	48,614	21.15	79,066	40.15	150,117
Lewis & Clark.....	6.00	86,254	8.00	115,004	11.53	165,958	25.53	367,216
Liberty.....	6.00	12,490	7.00	14,577	14.18	29,571	27.18	56,638
Lincoln.....	6.00	27,939	5.00	39,580	12.92	60,147	23.92	127,666
Madison.....	6.00	24,207	11.00	44,379	15.54	63,051	32.54	131,637
McCone.....	6.00	22,331	9.00	33,496	13.30	49,500	28.30	105,327
Meagher.....	6.00	18,465	5.25	16,486	6.50	20,006	17.75	54,957
Mineral.....	6.00	18,120	6.20	18,724	8.77	26,484	20.97	63,328
Missoula.....	7.00	87,835	10.50	131,752	12.36	155,046	29.86	374,633
Musselshell.....	6.00	21,085	14.00	49,199	24.40	85,731	44.40	156,015
Park.....	6.00	46,251	6.00	46,250	10.24	78,946	22.24	171,447
Petroleum.....	6.00	9,950	8.50	14,096	13.50	22,388	28.00	46,434
Phillips.....	6.00	29,008	9.20	44,478	18.46	89,262	33.76	162,748
Pondera.....	6.00	27,663	8.00	36,884	13.79	63,592	27.79	128,139
Powder River.....	6.00	13,496	4.00	8,997	12.00	26,991	22.00	49,484
Powell.....	6.00	22,222	7.00	37,592	9.45	50,737	22.45	120,551
Prairie.....	6.00	24,520	5.00	20,434	8.95	36,588	19.95	81,542
Ravalli.....	6.00	22,910	15.00	57,275	21.27	81,222	42.27	161,407
Richland.....	8.00	32,245	12.00	48,368	26.00	104,812	46.00	185,425
Roosevelt.....	8.00	42,208	15.00	79,140	20.54	108,359	43.54	229,707
Rosebud.....	6.00	40,239	6.17	41,358	14.07	94,359	26.24	175,956
Sanders.....	6.00	34,827	7.00	40,631	10.99	63,775	23.99	139,233
Sheridan.....	6.00	30,498	11.50	58,590	25.93	131,822	43.43	220,910
Silver Bow.....	6.00	162,735	11.88	241,560	11.81	240,272	31.69	611,567
Stillwater.....	6.00	22,866	10.00	38,110	13.57	51,725	29.57	112,701
Sweet Grass.....	6.00	20,564	5.00	17,137	6.31	21,621	17.31	112,701
Teton.....	6.00	31,132	5.10	26,470	12.65	65,656	23.75	123,258
Toole.....	6.00	36,996	6.83	42,122	15.65	96,490	28.48	175,605
Treasure.....	6.00	10,947	5.00	9,123	8.64	15,773	19.64	35,843
Valley.....	6.00	40,845	12.00	81,637	24.08	163,697	42.08	286,179
Wheatland.....	6.00	21,218	8.30	29,352	10.89	42,709	25.19	93,279
Wibaux.....	6.00	11,683	6.50	12,657	10.88	21,195	23.38	45,535
Yellowstone.....	6.00	108,566	8.50	153,803	14.58	263,923	29.08	526,292
THE STATE.....	6.25	\$2,140,331	9.00	\$3,078,942	13.58	\$4,645,165	28.83	\$ 9,864,438

## TAXES LEVIED FOR SCHOOL PURPOSES—1934

	General		High School		District School		Total Average Levy	Total Amount Levied
	Mills	Amount	Mills	Amount	Mills	Amount		
Beaverhead.....	6.00	\$ 28,908	7.34	\$ 35,364	11.09	\$ 53,412	24.43	\$ 117,684
Big Horn.....	8.00	29,864	8.50	31,730	13.00	48,529	29.50	110,123
Blaine.....	6.00	29,611	10.00	49,108	12.88	63,627	28.88	112,679
Broadwater.....	6.00	16,581	6.00	16,581	6.88	19,015	18.88	52,177
Carbon.....	6.00	36,926	11.50	70,838	19.06	117,268	35.56	225,032
Carter.....	6.00	16,058	4.70	12,578	10.96	29,352	21.66	57,988
Cascade.....	6.00	175,992	8.40	246,389	11.37	333,631	25.77	756,012
Chouteau.....	6.00	44,546	7.50	55,682	10.03	74,494	23.53	174,722
Custer.....	6.00	41,388	11.50	84,800	8.56	63,320	26.06	192,508
Daniels.....	8.00	23,698	11.80	34,955	21.58	63,942	41.38	122,595
Dawson.....	6.00	36,825	7.50	46,031	13.97	85,790	27.47	168,646
Deer Lodge.....	6.00	54,552	8.00	72,735	6.43	58,497	20.43	185,785
Fallon.....	6.00	21,558	7.00	25,160	12.46	44,739	25.46	91,457
Fergus.....	6.00	61,545	11.00	112,630	14.50	148,718	31.50	322,893
Flathead.....	6.00	58,053	11.28	109,292	9.60	92,886	26.88	260,231
Gallatin.....	6.00	68,328	8.85	100,783	12.61	113,804	27.46	312,915
Garfield.....	6.00	20,318	6.50	22,011	11.70	39,635	23.20	81,964
Glacier.....	8.00	31,121	6.00	23,340	13.96	54,306	27.96	108,767
Golden Valley.....	6.00	11,884	9.30	18,420	12.19	24,147	27.49	54,451
Granite.....	6.00	15,888	9.50	25,156	9.36	24,785	24.86	65,829
Hill.....	6.00	48,842	9.00	73,275	16.06	130,741	31.06	252,858
Jefferson.....	6.00	22,310	7.00	26,029	10.07	39,788	23.70	88,127
Judith Basin.....	6.00	32,492	7.00	37,908	9.55	51,750	22.55	122,150
Lake.....	6.00	22,081	13.00	47,838	23.35	85,923	42.35	155,842
Lewis & Clark.....	6.00	86,017	8.00	114,690	14.62	209,579	28.62	410,286
Liberty.....	6.00	12,532	6.50	13,576	10.89	22,745	23.39	48,853
Lincoln.....	6.00	26,836	8.50	38,017	13.88	62,097	28.38	126,950
Madison.....	7.00	27,726	11.00	43,570	13.16	52,138	31.16	123,434
McCone.....	6.00	22,671	9.00	34,006	13.00	19,120	28.00	105,797
Meagher.....	6.00	17,692	5.00	14,742	6.04	17,826	17.04	50,260
Mineral.....	6.00	16,415	7.00	19,151	11.40	31,200	24.40	66,775
Missoula.....	7.00	85,143	13.00	158,123	13.84	168,395	33.84	411,661
Musselshell.....	6.00	20,475	11.00	47,776	17.00	58,013	37.00	126,264
Park.....	6.00	42,991	6.50	46,573	10.34	74,048	22.84	163,612
Petroleum.....	6.00	9,601	6.00	9,601	11.00	17,602	23.00	36,804
Phillips.....	6.00	28,819	10.00	48,032	19.37	93,017	35.37	169,868
Pondera.....	6.00	27,186	8.00	36,248	13.26	60,091	27.26	123,525
Powder River.....	6.00	13,776	3.50	8,036	12.15	27,896	21.65	49,708
Powell.....	6.00	31,312	7.00	36,566	9.63	50,305	22.63	118,213
Prairie.....	6.00	20,950	6.00	20,950	10.85	37,967	22.85	79,867
Ravalli.....	6.00	22,990	15.00	57,473	20.14	77,160	41.14	157,623
Richland.....	8.00	31,290	11.00	43,024	18.40	71,976	37.40	116,290
Roosevelt.....	8.00	41,415	15.00	77,652	18.35	94,990	41.35	214,057
Rosebud.....	6.00	39,158	6.06	39,531	13.73	89,607	25.79	168,299
Sanders.....	6.00	34,082	7.00	39,763	12.80	72,710	25.80	146,555
Sheridan.....	6.00	29,984	14.00	69,962	20.36	101,737	40.36	201,683
Silver Bow.....	8.00	159,343	11.75	234,035	11.88	236,659	31.63	630,037
Stillwater.....	6.00	22,644	10.00	37,740	13.93	52,589	29.93	112,973
Sweet Grass.....	6.00	20,308	6.00	20,308	5.88	19,892	17.88	60,508
Teton.....	6.00	30,776	6.76	34,674	12.56	64,401	25.32	129,851
Toole.....	6.00	35,175	6.60	39,160	13.60	82,129	25.60	156,464
Treasure.....	6.00	10,126	5.00	8,438	10.36	17,485	21.36	36,019
Valley.....	6.00	10,765	12.00	81,531	24.80	168,480	42.80	290,776
Wheatland.....	6.00	22,870	6.40	24,395	6.65	25,350	19.05	72,615
Wibaux.....	6.00	11,562	7.00	13,489	10.14	19,546	23.14	41,597
Yellowstone.....	6.00	109,423	8.50	155,016	14.52	264,898	29.02	529,337
THE STATE.....		\$2,104,485		\$3,044,785		\$1,383,756	28.47	\$9,533,026
1925.....		\$2,579,565		\$1,780,281		\$5,975,187	24.04	\$10,335,033
1926.....		2,638,954		1,798,158		6,118,441	24.24	10,555,556
1927.....		2,595,193		2,113,263		5,948,603	24.63	10,657,059
1928.....		2,570,243		2,141,874		5,951,923	24.89	10,664,040
1929.....		2,761,055		2,551,147		6,692,952	27.09	12,005,154
1930.....		2,812,596		2,766,870		6,198,975	26.00	11,778,441
1931.....		2,610,129		3,262,242		5,512,030	27.72	11,384,401
1932.....		2,396,514		3,121,283		4,876,535	27.70	10,394,332
1933.....		2,140,331		3,078,942		4,645,165	28.83	9,864,438
1934.....		2,104,485		3,044,785		4,383,756	28.47	9,533,026

**SPECIAL DISTRICT AND MISCELLANEOUS LEVIES, AND TOTAL MILLS AND TAXES LEVIED FOR ALL PURPOSES EXCEPT CITIES AND TOWNS—1933**

	Road Dist.	Fire Dist.	Hail Insur.	Irrigation & Drainage Districts	Miscel- laneous	Total Aver. Levy in Mills for State, County & Schools	Total Taxes Levied for all Purposes Except Cities & Towns
Beaverhead.....						58.693	\$ 279,137
Big Horn.....			\$ 2,538	\$ 28,085		63.413	299,741
Blaine.....			2,912	81,282		75.783	456,085
Broadwater.....				8,180		56.373	170,224
Carbon.....				596		71.323	452,798
Carter.....			68			69.373	180,796
Cascade.....	2,656		4,925	10,262		53.203	1,587,066
Chouteau.....			2,119			62.863	481,578
Custer.....				29,482		55.283	436,626
Daniels.....	1,584	760	4,682			83.113	259,744
Dawson.....			1,616	5,471		61.813	388,975
Deer Lodge.....						46.823	426,262
Fallon.....			476		62	63.133	234,888
Fergus.....		388	219	3,400		75.963	795,592
Flathead.....				4,874		64.783	634,579
Gallatin.....		227	833	429		57.523	672,181
Garfield.....		194	404			54.233	199,725
Glacier.....			1,372			64.323	239,829
Golden Valley.....	878			917		82.583	172,072
Granite.....					671	58.133	158,527
Hill.....	1,256	522	485		868	68.163	484,571
Jefferson.....		161	49	800		55.373	223,614
Judith Basin.....		528	974			52.613	294,382
Lake.....	1,967		39	55,114	12	78.443	354,503
Lewis & Clark.....					1,143	48.063	698,165
Liberty.....			1,621		407	59.513	127,595
Lincoln.....	828	303		4,098		51.053	260,247
Madison.....						64.123	262,900
McCone.....		140	376			65.633	248,902
Meagher.....						47.583	149,118
Mineral.....						47.893	145,166
Missoula.....				7,200	1,575	58.693	739,085
Musselshell.....			456			87.403	310,198
Park.....		799				45.573	360,095
Petroleum.....			180			74.333	121,509
Phillips.....			849	18,650		72.443	374,492
Pondera.....			2,960			67.123	315,745
Powder River.....	736	228	51			53.583	126,279
Powell.....						50.533	270,761
Prairie.....			1,701	1,592		47.283	198,702
Ravalli.....			144	52,269		86.603	386,672
Richland.....			740	39,989		90.333	408,570
Roosevelt.....			2,750			93.802	495,265
Rosebud.....	13,170		255	56,109		59.133	468,196
Sanders.....				8,216		50.243	302,280
Sheridan.....		21	2,654			93.763	485,960
Silver Bow.....		3,343				59.283	1,220,386
Stillwater.....	1,982		2,879	11,128	324	68.903	283,212
Sweet Grass.....						44.643	154,906
Teton.....			2,163	23,191		60.853	345,831
Toole.....			1,488			68.513	424,511
Treasure.....			3,285	13,124		44.973	99,571
Valley.....		474	543	15,941	9	79.413	562,374
Wheatland.....						57.623	217,315
Wibaux.....			2,286			54.213	109,879
Yellowstone.....			935	90,251	3,512	53.913	1,078,045
THE STATE.....	\$25,057	\$8,088	\$51,973	\$570,650	\$8,583	60.483	\$21,635,427

**SPECIAL DISTRICT AND MISCELLANEOUS LEVIES, AND TOTAL MILLS AND TAXES LEVIED FOR ALL PURPOSES EXCEPT CITIES AND TOWNS—1934**

	Road Dist.	Fire Dist.	Hail Insur.	Irrigation & Drainage Districts	Miscel- laneous	Total Aver. Levy in Mills for State, County & Schools	Total Taxes Levied for all Purposes Except Cities & Towns
Beaverhead.....						58.253	\$ 290,795
Big Horn.....			\$ 134	\$ 27,381		69.583	298,973
Blaine.....			1,145	72,379		65.753	411,842
Broadwater.....				8,180		56.213	169,106
Carbon.....			22	596		69.893	437,758
Carter.....						63.293	178,289
Cascade.....			7,095	9,447	\$7,358	55.263	1,665,309
Chouteau.....			3,885		2,938	60.363	473,541
Custer.....			15	12,979		53.643	420,249
Daniels.....	622	910	1,640			82.713	249,780
Dawson.....				4,397		61.303	390,094
Deer Lodge.....						46.263	420,918
Fallon.....						52.793	199,499
Fergus.....		278	128			68.833	733,047
Flathead.....			28	6,188		63.603	634,772
Gallatin.....		217	1,314	252		57.543	676,174
Garfield.....		175				55.533	202,712
Glacier.....			2,608			64.783	263,230
Golden Valley.....	843		361	599		87.603	179,636
Granite.....						63.693	173,187
Hill.....	1,182	353	529		573	54.393	464,318
Jefferson.....				800		57.533	222,365
Judith Basin.....		713	835			52.283	298,183
Lake.....	2,078		35	64,236	22	81.263	376,422
Lewis & Clark.....			228			52.003	781,219
Liberty.....			2,071		345	56.723	126,278
Lincoln.....	790	114		4,098		58.713	275,854
Madison.....						62.993	260,374
McCone.....		443	26			63.333	251,407
Meagher.....						48.873	151,694
Mineral.....						53.893	151,782
Missoula.....				6,608	1,509	63.673	799,073
Musselshell.....			160			72.833	272,403
Park.....		1,009				47.673	358,541
Petroleum.....			38			69.833	116,668
Phillips.....			86	18,513		78.053	406,253
Pondera.....			4,580		68	68.893	328,102
Powder River.....		122				52.483	129,474
Powell.....						51.463	277,197
Prairie.....				1,592		49.183	182,284
Ravalli.....			86	57,723		84.973	393,314
Richland.....		123	74	43,792		79.733	367,217
Roosevelt.....			835			90.543	477,683
Rosebud.....	11,566			40,393		59.683	454,235
Sanders.....				8,216		52.663	318,510
Sheridan.....		112	696			81.493	424,050
Silver Bow.....		4,015				64.213	1,336,589
Stillwater.....	1,945			11,598	874	69.263	287,128
Sweet Grass.....						47.213	167,603
Teton.....			4,910	43,782		64.503	393,185
Toole.....			5,429			61.833	390,863
Treasure.....			545	11,504	20	45.193	92,570
Valley.....	448	4,730	436	15,941		82.033	596,355
Wheatland.....			150			56.783	209,736
Wibaux.....			121			59.476	120,220
Yellowstone.....			223	84,927		52.853	1,092,262
<b>THE STATE</b> .....	<b>\$19,474</b>	<b>\$13,314</b>	<b>\$40,498</b>	<b>\$556,121</b>	<b>\$13,707</b>	<b>60.572</b>	<b>\$21,820,322</b>
1925.....	\$30,084	\$10,208	\$ 75,630	\$548,934	\$ 79,975	50.27	\$22,577,316
1926.....	25,819	40,394	82,392	783,149	31,264	50.10	22,967,062
1927.....	39,278	9,291	147,343	978,521	26,646	51.18	23,627,971
1928.....	38,632	10,102	149,843	1,002,931	21,132	51.28	23,507,640
1929.....	34,366	12,034	133,166	992,258	25,382	54.25	25,587,903
1930.....	34,154	9,557	145,837	910,202	37,966	53.31	25,628,401
1931.....	22,658	10,278	21,535	896,852	19,332	56.57	24,296,057
1932.....	23,203	9,475	84,284	689,872	7,333	57.34	22,378,270
1933.....	25,057	8,088	51,973	570,650	8,583	60.48	21,635,427
1934.....	19,474	13,314	40,498	556,121	13,707	60.57	21,820,322

**CITY AND TOWN TAXES, AND GRAND TOTAL OF ALL TAXES  
FOR ALL PURPOSES—1933**

	Taxes Levied for all City & Town Purposes Except Special Improvements	Special Improvement District Levies	Total City and Town Taxes	Grand Total of all Taxes for all Purposes
Beaverhead	\$ 17,469	\$ 6,556	\$ 24,025	\$ 303,162
Big Horn	20,739	3,374	24,113	323,854
Blaine	29,986	11,145	41,131	497,216
Broadwater	8,672		8,672	178,896
Carbon	30,487	715	31,202	484,000
Carter	2,591		2,591	183,387
Cascade	407,958	305,189	713,147	2,300,213
Chouteau	17,688	2,285	19,973	501,551
Custer	71,735	31,649	106,384	543,010
Daniels	11,777	760	12,537	272,281
Dawson	32,593	21,702	54,295	143,270
Deer Lodge	83,538	21,710	105,248	531,510
Fallon	18,052	915	18,967	253,855
Fergus	61,933	12,774	74,707	870,299
Flathead	74,697	51,735	126,432	761,011
Gallatin	69,953	1,682	71,635	743,816
Garfield				199,725
Glacier	19,651		19,651	259,480
Golden Valley	2,020		2,020	174,092
Granite	8,785	256	9,041	167,568
Hill	81,311	64,336	145,647	630,218
Jefferson	5,087	1,276	6,363	229,977
Judith Basin	7,436	3,643	11,079	305,461
Lake	12,934	3,254	16,188	370,691
Lewis & Clark	169,469	73,894	243,363	941,528
Liberty	4,938	302	5,240	132,835
Lincoln	11,575	8,815	20,390	280,637
Madison	5,501		5,501	268,401
McCone	2,566		2,566	251,468
Meagher	6,409	2,604	9,013	158,131
Mineral	865		865	146,031
Missoula	160,873	101,410	262,283	1,001,368
Musselshell	15,803	12,669	28,472	338,670
Park	67,901	44,898	112,799	472,894
Petroleum	3,110		3,110	124,619
Phillips	17,981	5,472	23,453	397,945
Pondera	25,673	13,039	38,712	354,457
Powder River				126,279
Powell	35,586	8,750	44,336	315,097
Prairie	5,292		5,292	203,994
Ravalli	21,247	6,660	27,907	414,579
Richland	17,484	10,345	27,829	436,399
Roosevelt	39,481	2,713	42,194	537,459
Rosebud	16,739	7,859	24,598	492,794
Sanders	6,406	940	7,346	309,626
Sheridan	13,477	157	13,634	499,594
Silver Bow	570,010	52,254	622,264	1,842,650
Stillwater	6,409	1,156	7,565	290,777
Sweet Grass	10,982		10,982	165,888
Teton	9,535	96	9,631	355,462
Toole	39,353	11,235	50,588	475,099
Treasure	6,826		6,826	106,397
Valley	29,476	6,880	36,356	598,730
Wheatland	10,132	639	10,771	228,086
Wibaux	4,971		4,971	114,850
Yellowstone	215,742	157,558	373,300	1,451,345
THE STATE	\$2,648,904	\$1,078,301	\$3,727,205	\$25,362,632



CITY AND TOWN TAXES, AND GRAND TOTAL OF ALL TAXES  
FOR ALL PURPOSES—1931

	Taxes Levied for all City & Town Purposes Except Special Improvements	Special Improvement District Levies	Total City and Town Taxes	Grand Total of all Taxes for all Purposes
Beaverhead.....	\$ 17,859	\$ 6,198	\$ 24,357	\$ 315,152
Big Horn.....	17,318	3,296	20,614	319,587
Blaine.....	29,839	9,255	39,094	450,936
Broadwater.....	8,088	.....	8,088	177,194
Carbon.....	39,769	565	31,334	469,092
Carter.....	1,874	.....	1,874	189,163
Cascade.....	414,374	148,173	562,547	2,227,856
Chouteau.....	18,370	2,447	20,517	494,058
Custer.....	79,464	36,419	106,874	527,123
Daniels.....	19,338	760	11,098	260,878
Dawson.....	31,593	29,314	51,817	141,911
Deer Lodge.....	59,199	17,125	96,315	517,233
Fallon.....	17,539	.....	17,539	217,038
Fergus.....	69,403	11,848	72,251	805,298
Flathead.....	78,243	56,419	134,662	769,434
Gallatin.....	69,096	2,334	71,430	747,604
Garfield.....	.....	.....	.....	202,712
Glacier.....	21,294	5,315	26,609	289,839
Golden Valley.....	1,860	.....	1,860	181,496
Granite.....	9,386	243	9,629	182,816
Hill.....	68,035	59,541	127,576	591,891
Jefferson.....	4,638	1,276	5,914	228,279
Judith Basin.....	6,723	3,498	10,221	308,404
Lake.....	13,785	2,609	16,394	392,816
Lewis & Clark.....	238,676	56,602	295,278	1,076,497
Liberty.....	5,097	.....	5,097	131,375
Lincoln.....	11,878	6,813	18,691	294,545
Madison.....	5,331	.....	5,331	265,705
McCone.....	3,295	.....	3,295	254,792
Mcagher.....	5,137	1,307	6,444	158,138
Mineral.....	756	.....	756	152,538
Missoula.....	152,941	192,934	254,975	1,054,048
Musselshell.....	13,603	13,023	26,626	299,029
Park.....	61,641	11,111	102,752	461,293
Petroleum.....	3,386	.....	3,386	120,054
Phillips.....	29,893	4,971	25,774	132,027
Pondera.....	29,433	12,530	41,963	370,665
Powder River.....	.....	.....	.....	129,474
Powell.....	15,682	4,368	50,059	327,247
Prairie.....	5,397	.....	5,397	187,681
Ravalli.....	21,358	6,427	27,785	421,099
Richland.....	16,791	10,824	27,615	394,832
Roosevelt.....	38,451	2,709	41,151	518,834
Rosebud.....	29,293	7,623	27,826	482,061
Sanders.....	6,511	897	7,408	325,918
Sheridan.....	13,451	772	13,783	437,833
Silver Bow.....	569,312	39,974	609,286	1,945,875
Stillwater.....	6,098	1,238	7,336	294,464
Sweet Grass.....	19,175	.....	19,175	177,778
Teton.....	19,178	119	19,297	493,482
Toole.....	39,961	9,866	48,927	439,790
Treasure.....	5,983	.....	5,983	98,553
Valley.....	44,330	6,892	51,132	647,487
Wheatland.....	19,760	609	11,369	221,105
Wibaux.....	5,204	.....	5,204	125,424
Yellowstone.....	217,125	150,593	367,628	1,159,890
THE STATE	\$2,718,135	\$869,199	\$3,587,334	\$25,497,656
1925	\$2,585,685	\$1,103,782	\$3,689,467	\$26,266,783
1926	2,035,293	1,378,111	3,413,404	26,380,466
1927	2,564,432	1,515,771	4,080,203	27,708,174
1928	2,391,418	1,378,915	3,770,333	27,277,973
1929	2,912,498	1,557,224	4,469,722	30,057,625
1930	3,048,518	1,490,681	4,539,499	30,167,900
1931	2,982,091	1,410,000	4,392,091	28,661,148
1932	2,746,139	1,229,350	3,975,489	26,358,759
1933	2,648,904	1,078,301	3,727,205	25,362,632
1934	2,718,135	869,199	3,587,334	25,497,656



### TAXABLE VALUE AND AVERAGE TAX PER ACRE ON FARM AND GRAZING LANDS—1933

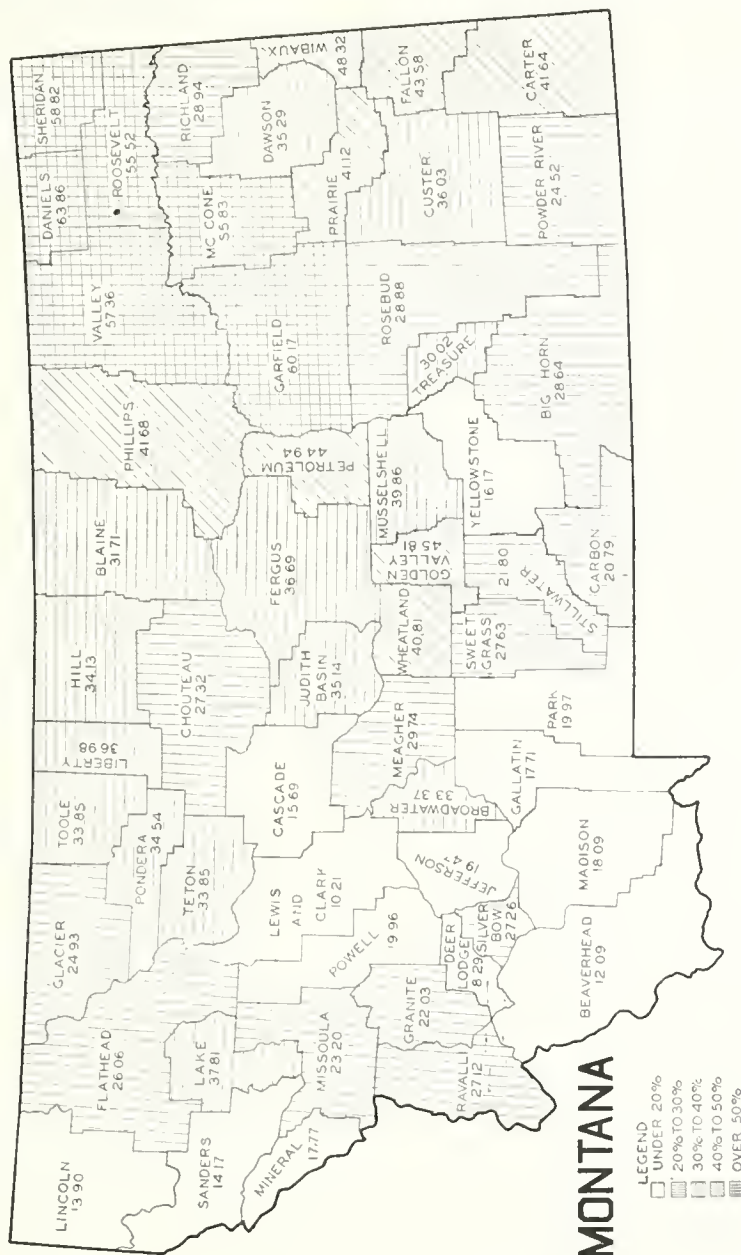
	Average Levy Mills	Irrigated Land		Non-Irrigated Tillable		Grazing Land		All Farm Land	
		Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre
Beaverhead.....	58.693	\$ 8.29	\$ .49	\$3.10	\$ .18	\$ .60	\$ .04	\$1.24	\$ .07
Big Horn.....	63.418	10.73	.68	2.49	.16	.76	.05	1.25	.08
Blaine.....	75.785	6.44	.49	2.31	.18	.95	.07	1.31	.10
Broadwater.....	56.369	10.06	.57	2.54	.14	.95	.05	1.94	.11
Carbon.....	71.323	17.38	1.24	2.85	.20	1.09	.08	3.12	.22
Carter.....	69.376	.....	.....	2.04	.14	1.20	.08	1.46	.10
Cascade.....	53.203	9.04	.48	4.95	.26	1.53	.08	2.97	.16
Chouteau.....	62.868	5.35	.34	2.26	.14	1.31	.08	1.94	.12
Custer.....	55.283	15.60	.86	2.33	.13	.61	.03	1.16	.06
Daniels.....	83.109	5.24	.44	3.74	.31	1.17	.10	2.66	.22
Dawson.....	61.811	10.18	.63	2.91	.18	.91	.06	1.79	.11
Deer Lodge.....	46.825	10.43	.49	.....	.....	1.19	.06	2.08	.10
Fallon.....	63.137	.....	.....	2.65	.17	.57	.04	1.86	.12
Fergus.....	75.962	10.65	.81	4.36	.33	1.06	.08	2.51	.19
Flathead.....	64.784	.....	.....	10.06	.65	1.51	.10	3.50	.23
Gallatin.....	57.528	13.29	.76	5.38	.31	1.08	.06	3.61	.21
Garfield.....	54.231	7.29	.40	2.63	.14	1.31	.07	1.69	.09
Glacier.....	64.323	5.84	.38	3.09	.20	1.81	.12	2.24	.14
Golden Valley.....	82.580	7.70	.64	1.54	.13	.57	.05	1.09	.09
Granite.....	58.135	11.53	.67	.....	.....	.99	.06	1.81	.11
Hill.....	58.162	9.07	.63	2.70	.16	1.40	.08	2.29	.13
Jefferson.....	55.375	8.37	.46	.....	.....	.87	.05	1.45	.08
Judith Basin.....	52.609	9.10	.48	5.56	.29	1.63	.09	3.72	.20
Lake.....	78.443	9.52	.75	4.98	.39	1.57	.12	4.49	.35
Lewis & Clark.....	48.060	8.55	.41	2.21	.11	1.06	.05	1.55	.07
Liberty.....	59.516	9.52	.57	2.15	.13	1.05	.06	1.70	.10
Lincoln.....	51.050	9.26	.47	4.85	.25	.86	.04	1.41	.07
Madison.....	64.123	8.85	.57	2.01	.13	.68	.04	1.40	.09
McCone.....	65.633	.....	.....	3.23	.21	.87	.06	2.42	.16
Meagher.....	47.833	7.17	.34	1.57	.08	1.06	.05	1.37	.07
Mineral.....	47.892	14.06	.67	8.76	.42	1.09	.05	1.62	.08
Missoula.....	58.689	14.21	.83	4.17	.24	.84	.05	2.12	.12
Musselshell.....	87.400	.....	.....	1.86	.16	.77	.07	.95	.08
Park.....	45.574	12.80	.58	4.21	.19	1.26	.06	2.90	.13
Petroleum.....	74.333	7.08	.53	2.18	.16	.78	.06	1.47	.11
Phillips.....	72.446	4.22	.31	2.47	.19	.98	.07	1.35	.10
Pondera.....	67.125	8.79	.59	2.55	.17	.99	.07	2.96	.20
Powder River.....	53.583	.....	.....	2.21	.12	.85	.05	1.26	.07
Powell.....	50.530	9.18	.46	2.74	.14	1.10	.06	1.91	.10
Prairie.....	47.285	.....	.....	3.17	.15	.86	.04	1.96	.09
Ravalli.....	86.604	10.21	.88	.....	.....	1.24	.11	3.71	.32
Richland.....	90.336	8.56	.77	2.42	.22	.79	.07	1.67	.15
Roosevelt.....	93.801	4.24	.40	3.22	.30	1.49	.14	2.45	.23
Rosebud.....	59.137	8.77	.52	1.46	.09	.65	.04	.99	.06
Sanders.....	50.237	4.63	.23	3.28	.16	.85	.04	1.33	.07
Sheridan.....	93.766	.....	.....	4.22	.40	1.44	.14	3.21	.30
Silver Bow.....	59.284	5.28	.31	2.30	.14	.72	.04	1.27	.08
Stillwater.....	68.905	14.48	1.00	1.21	.08	.91	.06	1.41	.10
Sweet Grass.....	44.641	11.39	.51	1.50	.07	1.01	.05	1.70	.08
Teton.....	60.886	7.59	.46	3.53	.21	1.20	.07	2.37	.14
Toole.....	68.511	.....	.....	2.10	.14	1.20	.08	1.61	.11
Treasure.....	44.977	15.13	.68	2.89	.13	1.00	.04	2.12	.10
Valley.....	79.418	4.90	.39	2.75	.22	.83	.06	1.90	.15
Wheatland.....	57.619	7.35	.42	1.81	.10	1.11	.06	1.83	.11
Wibaux.....	54.218	.....	.....	3.47	.19	1.16	.06	1.99	.11
Yellowstone.....	53.918	18.96	1.02	1.91	.10	.71	.04	2.80	.15
THE STATE.....	60.483	\$10.61	\$ .64+	\$2.89	\$ .17+	\$ .99	\$ .06—	\$1.94	\$ .117

# TAXABLE VALUE AND AVERAGE TAX PER ACRE ON FARM AND GRAZING LANDS—1934

	Average Levy Mills	Irrigated Land		Non-Irrigated Tillable		Grazing Land		All Farm Land	
		Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre
Beaverhead.....	58.253	\$ 6.38	\$ .37	\$3.18	\$ .19	\$ .59	\$ .03	\$1.23	\$ .07
Big Horn.....	69.583	8.05	.56	1.83	.13	.56	.04	.93	.06
Blaine.....	65.753	6.60	.43	2.31	.15	.93	.06	1.29	.08
Broadwater.....	56.213	10.10	.57	2.52	.14	1.04	.06	2.06	.12
Carbon.....	69.893	17.41	1.22	2.85	.20	1.07	.07	3.08	.27
Carter.....	63.293	.....	.....	2.33	.15	1.20	.08	1.51	.10
Cascade.....	55.283	10.20	.56	4.66	.26	1.49	.08	2.84	.16
Chouteau.....	60.363	5.04	.30	2.27	.14	1.31	.08	1.95	.12
Custer.....	53.643	15.59	.84	2.32	.12	.61	.03	1.16	.06
Danields.....	82.713	5.24	.43	3.73	.31	1.16	.10	2.78	.23
Dawson.....	61.303	10.16	.62	3.03	.19	.91	.06	1.83	.11
Deer Lodge.....	46.263	10.38	.48	1.50	.07	1.12	.05	2.06	.10
Fallon.....	52.793	.....	.....	2.65	.14	.59	.03	1.87	.10
Fergus.....	68.833	10.65	.73	4.35	.30	1.02	.07	2.48	.17
Flathead.....	63.603	.....	.....	10.06	.64	1.49	.09	3.46	.22
Gallatin.....	57.543	13.32	.77	5.37	.31	1.08	.06	3.60	.21
Garfield.....	55.533	6.56	.36	2.36	.13	1.18	.07	1.51	.08
Glacier.....	64.785	5.76	.37	3.02	.20	1.82	.12	2.25	.15
Golden Valley.....	87.603	7.70	.67	1.53	.13	.57	.05	1.08	.09
Granite.....	63.693	11.31	.72	.....	.....	1.00	.06	1.80	.11
Hill.....	54.393	9.08	.49	2.70	.15	1.39	.08	2.31	.13
Jefferson.....	57.533	6.64	.38	.....	.....	.69	.04	1.16	.07
Judith Basin.....	52.283	9.10	.48	5.55	.29	1.63	.09	3.74	.20
Lake.....	81.263	9.54	.76	4.66	.38	1.53	.12	4.46	.36
Lewis & Clark.....	57.003	8.55	.44	2.21	.11	1.05	.05	1.56	.08
Liberty.....	56.723	8.50	.48	2.15	.12	1.05	.06	1.63	.09
Lincoln.....	58.713	9.32	.55	4.85	.28	.89	.05	1.53	.09
Madison.....	62.993	8.76	.55	2.01	.13	.69	.04	1.38	.09
McCone.....	63.333	.....	.....	3.22	.20	.87	.06	2.42	.15
Meagher.....	48.873	6.97	.34	1.59	.08	1.05	.05	1.35	.07
Mineral.....	53.893	10.75	.58	6.98	.38	1.03	.06	1.40	.08
Missoula.....	63.673	14.03	.89	4.06	.26	.83	.05	2.09	.13
Musselshell.....	72.833	.....	.....	1.73	.13	.78	.06	.95	.07
Park.....	47.673	12.80	.61	3.50	.17	1.03	.05	2.58	.12
Petroleum.....	69.833	6.81	.48	2.18	.15	.71	.05	1.38	.10
Phillips.....	78.053	4.26	.33	2.45	.19	.98	.08	1.35	.11
Pondera.....	68.893	8.96	.62	2.54	.17	1.00	.07	2.91	.20
Powder River.....	52.483	.....	.....	2.09	.11	.90	.05	1.25	.07
Powell.....	51.463	8.47	.44	2.99	.15	1.15	.06	1.85	.10
Prairie.....	49.183	.....	.....	2.38	.12	.65	.03	1.47	.07
Ravalli.....	84.973	10.02	.85	.....	.....	1.23	.10	3.67	.32
Richland.....	79.733	8.77	.70	2.41	.19	.79	.06	1.67	.13
Roosevelt.....	90.543	4.24	.38	3.21	.29	1.49	.13	2.45	.22
Rosebud.....	59.683	8.69	.52	1.46	.09	.65	.04	.98	.06
Sanders.....	52.663	4.94	.26	3.64	.19	.87	.05	1.39	.07
Sheridan.....	81.493	.....	.....	4.23	.34	1.43	.12	3.22	.26
Silver Bow.....	64.213	5.27	.34	2.31	.15	.73	.05	1.28	.08
Stillwater.....	69.263	13.94	.97	1.20	.08	.90	.06	1.39	.10
Sweet Grass.....	47.213	11.32	.53	1.50	.07	1.00	.05	1.66	.08
Teton.....	64.503	7.59	.49	3.51	.23	1.20	.08	2.37	.16
Toole.....	61.833	.....	.....	2.10	.13	1.20	.07	1.61	.10
Treasure.....	45.193	13.67	.62	2.57	.12	.89	.04	1.88	.08
Valley.....	82.033	4.57	.37	2.75	.23	.83	.07	1.90	.16
Wheatland.....	56.783	7.36	.42	1.82	.10	1.10	.06	1.83	.10
Wibaux.....	59.476	.....	.....	3.47	.21	1.19	.07	1.99	.12
Yellowstone.....	52.853	18.69	.99	1.91	.10	.71	.04	2.80	.15
THE STATE.....	60.572	\$10.47	\$ .63+	\$2.84	\$ .17+	\$ .97	\$ .06—	\$1.90	\$ .115
1925.....	50.27	\$15.39	\$ .77	\$4.03	\$ .21	\$1.48	\$ .07	\$2.88	\$ .145
1926.....	50.10	15.24	.76	3.85	.19	1.45	.07	2.80	.141
1927.....	51.18	14.67	.75	3.95	.20	1.39	.07	2.73	.140
1928.....	51.28	14.73	.76	3.96	.20	1.39	.07	2.73	.140
1929.....	54.25	14.12	.77—	3.90	.21+	1.37	.07+	2.69	.146
1930.....	53.31	13.94	.74+	3.89	.21—	1.36	.07	2.66	.142
1931.....	56.57	12.63	.71+	3.43	.19+	1.21	.07—	2.36	.134
1932.....	57.34	11.58	.66+	3.13	.18—	1.10	.06+	2.16	.124
1933.....	60.48	10.61	.64+	2.88	.17+	.99	.06—	1.94	.117
1934.....	60.57	10.47	.63+	2.84	.17+	.97	.06—	1.90	.115



# PERCENTAGE DELINQUENT TAXES - 1933 LEVY ON PROPERTY OTHER THAN PUBLIC UTILITIES. (ALL PUBLIC UTILITY TAXES PAID.)



**PASSENGER CARS AND TRUCKS REGISTERED IN 1933**  
 (Table Prepared by Austin B. Middleton, Registrar Motor Vehicles)

	Passenger Cars	Trucks	Total Motor Vehicles	Amount of Money Returned to Counties
Beaverhead.....	1,139	380	1,519	\$ 14,411
Big Horn.....	1,084	524	1,608	14,153
Blaine.....	1,138	474	1,612	14,447
Broadwater.....	438	184	622	5,416
Carbon.....	2,039	586	2,625	24,620
Carter.....	477	189	666	5,903
Cascade.....	7,278	1,839	9,117	87,414
Chouteau.....	1,355	873	2,228	19,250
Custer.....	1,758	495	2,253	20,918
Daniels.....	637	253	890	8,310
Dawson.....	1,457	526	1,983	18,003
Deer Lodge.....	1,727	356	2,083	19,513
Fallon.....	661	249	910	8,358
Fergus.....	2,564	922	3,486	31,474
Flathead.....	3,329	1,146	4,475	40,162
Gallatin.....	3,391	946	4,337	39,645
Garfield.....	415	273	688	6,047
Glacier.....	316	304	1,120	10,883
Golden Valley.....	301	121	422	3,659
Granite.....	456	176	632	5,733
Hill.....	1,847	720	2,467	22,586
Jefferson.....	555	196	751	7,022
Judith Basin.....	742	320	1,062	9,672
Lake.....	1,289	516	1,805	16,462
Lewis & Clark.....	4,074	964	5,038	46,173
Liberty.....	365	239	604	5,226
Lincoln.....	872	307	1,179	10,700
Madison.....	1,032	372	1,404	12,513
McCone.....	649	350	999	8,488
Meagher.....	372	96	468	4,345
Mineral.....	375	154	429	4,374
Missoula.....	4,113	1,063	5,176	48,571
Musselshell.....	1,023	289	1,312	12,219
Park.....	2,136	487	2,623	24,395
Petroleum.....	312	160	472	4,023
Phillips.....	1,007	426	1,433	12,734
Pondera.....	1,155	460	1,615	14,790
Powder River.....	464	213	677	6,001
Powell.....	1,060	311	1,371	11,704
Prairie.....	468	190	658	5,712
Ravalli.....	1,718	736	2,454	21,251
Richland.....	1,156	575	1,731	16,370
Roosevelt.....	966	383	1,349	11,989
Rosebud.....	1,298	589	1,887	16,920
Sanders.....	819	415	1,234	11,258
Sheridan.....	1,073	419	1,492	13,672
Silver Bow.....	6,890	1,473	8,363	78,355
Stillwater.....	915	407	1,322	11,495
Sweet Grass.....	651	252	903	8,195
Teton.....	1,051	499	1,550	13,738
Toole.....	1,318	491	1,809	17,629
Treasure.....	218	126	344	3,117
Valley.....	1,289	477	1,766	15,895
Wheatland.....	588	150	738	6,983
Wibaux.....	406	170	576	4,913
Yellowstone.....	6,113	1,728	7,841	73,537
THE STATE.....	82,839	27,539	110,178	\$1,011,356



## MONTANA VALUATIONS AND TAXES LEVIED

1920 to 1931 Inclusive

	Assessed Valuation	Taxable Valuation	Average Levy (Mills)	Amount Levied*	Livestock Levies	Road and Poor (\$2.00)	Hall Insurance	Irrigation and Drainage	Total Taxes Levied for all Purposes Exclusive of Cities and Towns
1920	\$1,668,024,106	\$514,322,940	14.67	\$22,976,696	\$ 73,685	\$199,519	\$142,839	\$271,671	\$23,764,340
1921	1,582,356,676	495,678,370	49.25	24,111,513	89,687	210,466	149,125	465,752	25,956,541
1922	1,471,232,574	465,200,282	49.57	23,060,500	75,181	232,668	122,667	486,179	23,697,138
1923	1,470,125,622	466,639,752	49.91	23,291,023	68,646	227,148	106,529	586,247	21,273,593
1924	1,397,653,096	441,274,753	50.72	22,382,033	55,756	227,538	44,808	589,110	23,299,845
1925	1,366,167,623	429,945,385	50.27	21,684,873	56,947	210,932	75,630	518,934	22,577,316
1926	1,376,623,060	435,510,159	50.10	21,828,176	66,329	227,017	82,391	783,149	22,977,062
1927	1,372,832,151	432,544,107	51.18	22,213,146	61,459	227,502	147,313	978,521	23,627,971
1928	1,371,323,021	428,581,209	51.27	22,036,360	86,679	219,827	149,843	1,022,931	23,507,640
1929	1,391,982,638	443,082,816	51.25	24,114,350	101,459	246,039	133,165	992,258	25,587,993
1930	1,416,302,310	453,080,518	53.31	24,236,059	93,234	243,069	145,837	910,262	26,628,401
1931	1,309,435,207	410,634,611	56.57	23,436,132	65,686	248,852	21,535	896,852	21,269,057
1932	1,193,412,169	375,283,446	57.34	21,334,151	45,256	234,707	84,284	689,872	22,378,270
1933	1,086,717,769	342,147,769	60.48	20,735,215	45,299	232,290	51,973	570,650	21,635,427
1934	1,067,475,758	331,878,020	60.57	20,338,287	59,321	226,089	40,498	556,121	21,820,322

## DETAILS OF LEVIES

	Amount Levied for State Purposes**	Amount Levied for County and Special District***	Amount Levied for School Purposes	TOTAL
1920	\$1,603,540	\$11,057,827	\$11,102,973	\$23,764,340
1921	2,255,887	11,521,350	11,479,307	25,256,544
1922	2,201,603	10,985,746	10,909,789	23,997,138
1923	2,126,696	10,989,993	11,162,904	24,279,593
1924	2,065,790	10,539,336	10,751,710	23,299,845
1925	1,919,601	10,222,782	10,335,033	22,577,316
1926	1,956,032	10,474,171	10,565,656	22,976,062
1927	1,935,632	11,035,280	10,657,059	23,627,971
1928	1,825,202	10,918,398	10,664,040	23,507,640
1929	2,023,242	11,559,507	12,005,154	25,587,993
1930	2,055,928	11,794,032	11,778,441	25,628,401
1931	2,253,979	10,630,677	11,384,401	24,269,057
1932	2,046,307	9,937,631	10,394,332	22,378,270
1933	1,869,685	9,301,404	9,864,135	21,635,427
1934	2,452,322	9,831,974	9,533,026	21,820,322

\*Includes State, County, School, Special Road District and Special Fire District Taxes.

\*\*Includes State General Fund, University Millage Fund, Educational Bond Fund and Livestock Taxes.

\*\*\*Includes Hall Insurance, Special Road District, Fire District, Drainage and Irrigation District and Miscellaneous Local Taxes.





## CATTLE AND SHEEP

1928	1929	1930	1931	1932	1933	1934
1.27	54.25	53.31	56.57	57.34	60.48	60.57
3.00	4.00	4.00	3.50	3.50	3.50	4.00
4.27	58.25	57.31	60.07	60.84	63.98	64.57
415,305	52,125,875	52,025,714	51,397,620	50,891,238	50,738,454	50,824,722
683,662	467,579,302	461,941,865	404,340,472	366,124,578	328,457,165	322,883,091
9.10	8.97	8.88	7.87	7.19	6.48	6.35
2.73	2.69	2.66	2.36	2.16	1.94	1.90
10 cts.	14.6 cts.	14.2 cts.	13.4 cts.	12.4 cts.	11.7 cts.	11.5 cts.
932,245	967,232	988,757	1,016,851	1,031,097	1,191,718	1,389,365
105,144	36,041,404	35,966,363	33,378,442	24,868,068	24,930,220	25,438,497
5.51	37.26	36.38	32.82	24.11	20.92	18.31
2.42	12.42	12.13	10.94	8.04	6.97	6.10
12 cts.	72.4 cts.	69.5 cts.	65.7 cts.	48.9 cts.	44.6 cts.	39.4 cts.
716,781	3,113,788	3,256,347	3,268,498	2,962,425	3,211,335	3,344,675
550,596	28,633,390	24,336,184	13,726,683	7,085,172	7,069,824	12,636,767
9.03	9.52	7.47	4.20	2.39	2.20	3.78
3.01	3.17	2.49	1.40	.80	.73	1.26
13 cts.	18.5 cts.	14.3 cts.	8.4 cts.	4.9 cts.	4.7 cts.	8.1 cts.

**ASSESSED AND TAXABLE VALUATIONS, AND TAXES LEVIED AGAINST FARM AND GRAZING LANDS, CATTLE AND SHEEP**  
**1917 to 1934 Inclusive**

	1917	1918	*1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934
Average Total Levy in Mills....	34.96	32.30	38.79	44.67	49.25	49.57	49.91	50.72	50.27	50.10	51.18	51.27	54.25	53.31	56.67	57.34	60.48	60.67
Additional Livestock Levy.....	3.00	3.00	1.50	2.00	3.60	3.50	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	3.60	3.60	3.60	4.00
Total Levy Against Livestock....	37.96	35.30	40.29	46.67	52.76	53.07	53.41	53.72	53.27	53.10	54.18	54.27	58.25	67.31	60.07	60.94	63.98	64.67
<b>FARM AND GRAZING LANDS</b>																		
Acres Assessed .....	35,936,646	38,215,588	41,903,828	44,751,728	46,156,687	49,152,321	49,358,726	49,847,108	50,388,302	50,904,222	51,672,435	51,416,305	52,125,875	52,026,714	51,397,620	50,891,238	60,738,464	60,824,722
Value .....	\$166,427,710	171,221,927	*649,008,527	658,625,742	621,200,394	570,940,104	543,131,331	502,118,366	483,377,900	474,588,738	470,215,634	467,683,662	467,679,302	461,941,866	404,340,472	366,124,678	328,457,165	322,883,091
Average Value Per Acre.....	\$ 4.63	4.48	15.48	14.72	13.46	11.62	11.00	10.07	9.59	9.32	9.10	9.10	8.97	8.88	7.87	7.19	6.48	6.35
Taxable Value Per Acre.....	\$ 4.63	4.48	4.64	4.32	4.04	3.48	3.31	3.03	2.88	2.80	2.73	2.73	2.69	2.66	2.36	2.16	1.94	1.90
TAX PER ACRE.....	16.2 cts.	14.6 cts.	18.0 cts.	19.3 cts.	19.9 cts.	17.2 cts.	16.5 cts.	16.4 cts.	14.5 cts.	14.1 cts.	14.0 cts.	14.0 cts.	14.6 cts.	14.2 cts.	13.4 cts.	12.4 cts.	11.7 cts.	11.6 cts.
<b>CATTLE</b>																		
Number Assessed .....	1,064,564	1,136,845	1,229,031	972,195	983,904	1,084,220	1,118,247	1,105,958	1,083,544	1,055,790	932,759	932,245	967,232	988,757	1,016,851	1,031,097	1,191,718	1,389,366
Value .....	\$ 31,777,686	33,631,996	*86,779,285	54,463,906	40,584,849	34,125,068	31,025,192	28,120,595	27,136,237	31,946,052	29,039,706	33,105,144	36,041,404	35,966,363	33,378,442	24,868,068	24,930,220	25,438,497
Average Value .....	\$ 29.28	29.49	70.61	56.02	41.25	31.47	27.74	25.43	25.04	30.26	31.13	35.51	37.26	36.38	32.82	24.11	20.92	18.31
Average Taxable Value.....	\$ 29.28	29.49	23.64	18.67	13.75	10.49	9.25	8.48	8.35	10.09	10.38	12.42	12.42	12.13	10.94	8.04	6.97	6.10
TAX .....	\$1.11	\$1.04	94.8 cts.	87.1 cts.	72.5 cts.	64.6 cts.	49.4 cts.	45.6 cts.	44.6 cts.	53.6 cts.	66.2 cts.	64.2 cts.	72.4 cts.	69.5 cts.	66.7 cts.	48.9 cts.	44.6 cts.	39.4 cts.
<b>SHEEP</b>																		
Value .....	2,176,107	1,927,535	2,159,666	1,799,691	1,717,114	1,867,094	1,798,827	1,794,812	1,953,771	2,206,267	2,407,486	2,716,781	3,113,788	3,266,347	3,268,498	2,962,425	3,211,336	3,344,676
Number Assessed .....	\$ 10,902,659	15,444,092	*26,876,865	21,524,150	10,342,050	8,089,098	12,052,838	11,960,858	15,720,182	21,931,203	21,560,993	24,550,596	28,633,390	24,336,184	13,726,683	7,065,172	7,069,824	12,636,767
Average Value .....	\$ 5.01	8.01	12.45	11.95	6.02	6.61	6.70	6.66	8.06	9.94	8.96	9.03	9.62	7.47	4.20	2.39	2.20	3.78
Average Taxable Value.....	\$ 5.01	8.01	4.16	3.98	2.01	1.87	2.23	2.22	2.68	3.31	2.99	3.01	3.17	2.49	1.40	.80	.73	1.26
TAX .....	19.0 cts	28.3 cts.	16.7 cts.	18.6 cts.	10.6 cts.	9.7 cts.	11.9 cts.	11.9 cts.	14.3 cts.	17.6 cts.	16.2 cts.	16.3 cts.	18.5 cts.	14.3 cts.	8.4 cts.	4.9 cts.	4.7 cts.	8.1 cts.

\*Classification law went into effect in 1919, making taxable value of real estate 30% of full value, and taxable value of livestock 33½% of full value.

## MONTANA OIL PRODUCTION—1921 TO 1933, INCLUSIVE

CAT CREEK:	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	TOTAL
Number Barrels Produced.....	1,350,528.91	2,201,917.04	2,080,826.12	1,529,202.19	1,234,466.28	1,003,233.00	775,699.07	610,732.41	487,653.88	414,814.04	366,934.17	312,060.44	262,249.68	12,620,207.23
Value.....	\$2,085,296.97	\$3,366,629.58	\$3,360,786.79	\$2,439,277.76	\$2,419,136.79	\$2,163,659.00	\$1,145,166.49	\$943,647.03	\$785,644.75	\$806,770.61	\$515,995.56	\$448,059.73	\$284,548.38	\$20,764,317.44
KEVIN-SUNBURST:														
Number Barrels Produced.....		25,987.48	441,531.48	1,187,404.84	2,736,938.36	6,463,352.00	4,205,936.23	3,111,823.66	2,368,696.98	2,064,256.01	1,720,224.87	1,497,509.18	1,263,314.19	27,069,976.18
Value.....	\$	\$40,682.49	\$309,072.03	\$1,168,329.95	\$3,944,258.10	\$7,765,672.00	\$5,680,622.53	\$5,020,926.32	\$4,047,061.60	\$3,506,355.60	\$1,674,407.57	\$1,446,258.09	\$1,221,608.05	\$35,824,043.33
LAKE BASIN:														
Number Barrels Produced.....					23,690.27	49,622.00	48,039.00	33,444.86	22,511.37	22,767.11	22,881.72	13,695.26	17,727.24	264,168.83
Value.....	\$	\$	\$	\$	\$49,828.81	\$116,546.00	\$71,347.00	\$48,985.71	\$33,316.31	\$32,883.46	\$20,123.03	\$13,313.29	\$12,272.03	\$397,616.04
ELK BASIN:														
Number Barrels Produced.....	75,178.86	47,011.10	28,085.39	24,019.14	21,286.46	18,454.00	17,199.78	17,874.66	18,842.14	30,595.92	180,009.35	198,748.74	138,008.95	815,314.49
Value.....	\$128,270.27	\$76,896.92	\$45,250.45	\$39,280.27	\$61,144.39	\$41,212.00	\$26,210.33	\$35,122.02	\$29,216.19	\$42,646.52	\$177,088.92	\$261,164.25	\$164,248.24	\$1,106,840.37
SOAP CREEK:														
Number Barrels Produced.....	14,719.66	27,134.80	1,960.00	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down
Value.....	\$7,982.81	\$14,831.65	\$980.00											
DEVILS BASIN:														
Number Barrels Produced.....	3,047.00	1,363.50	753.00	105.00	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down
Value.....	\$6,094.00	\$2,727.00	\$972.00	\$157.60										
PONDERA:														
Number Barrels Produced.....								161,901.51	1,007,782.70	767,207.49	559,266.22	429,468.33	343,843.82	3,259,470.07
Value.....	\$	\$	\$	\$	\$	\$		\$275,148.08	\$1,782,308.79	\$1,236,799.66	\$503,496.43	\$378,614.68	\$294,213.85	\$4,470,581.49
BANNATYNE:														
Number Barrels Produced.....										24,396.53	7,658.53	13,645.07	11,764.60	57,464.73
Value.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$31,120.22	\$5,677.53	\$7,911.38	\$8,063.60	\$52,762.73
CUT BANK:														
Number Barrels Produced.....												19,660.92	260,390.09	279,961.01
Value.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$17,328.26	\$294,646.59	\$311,974.85
ALL FIELDS:														
NUMBER BARRELS PRODUCED.....	1,443,474.43	2,306,413.92	2,553,155.99	2,740,731.17	4,016,271.37	7,534,661.00	6,046,873.08	3,936,777.00	3,895,387.07	3,314,029.10	2,846,974.86	2,484,687.94	2,287,298.67	44,405,635.50
VALUE.....	\$2,227,744.05	\$3,500,566.64	\$3,717,060.27	\$3,647,046.08	\$6,464,367.09	\$10,085,989.00	\$6,922,346.35	\$6,323,728.16	\$6,677,437.64	\$5,656,576.07	\$2,896,789.04	\$2,571,639.68	\$2,269,590.74	\$62,960,880.81

## TAXES LEVIED FOR COUNTY PURPOSES, 1923 TO 1934, INCLUSIVE

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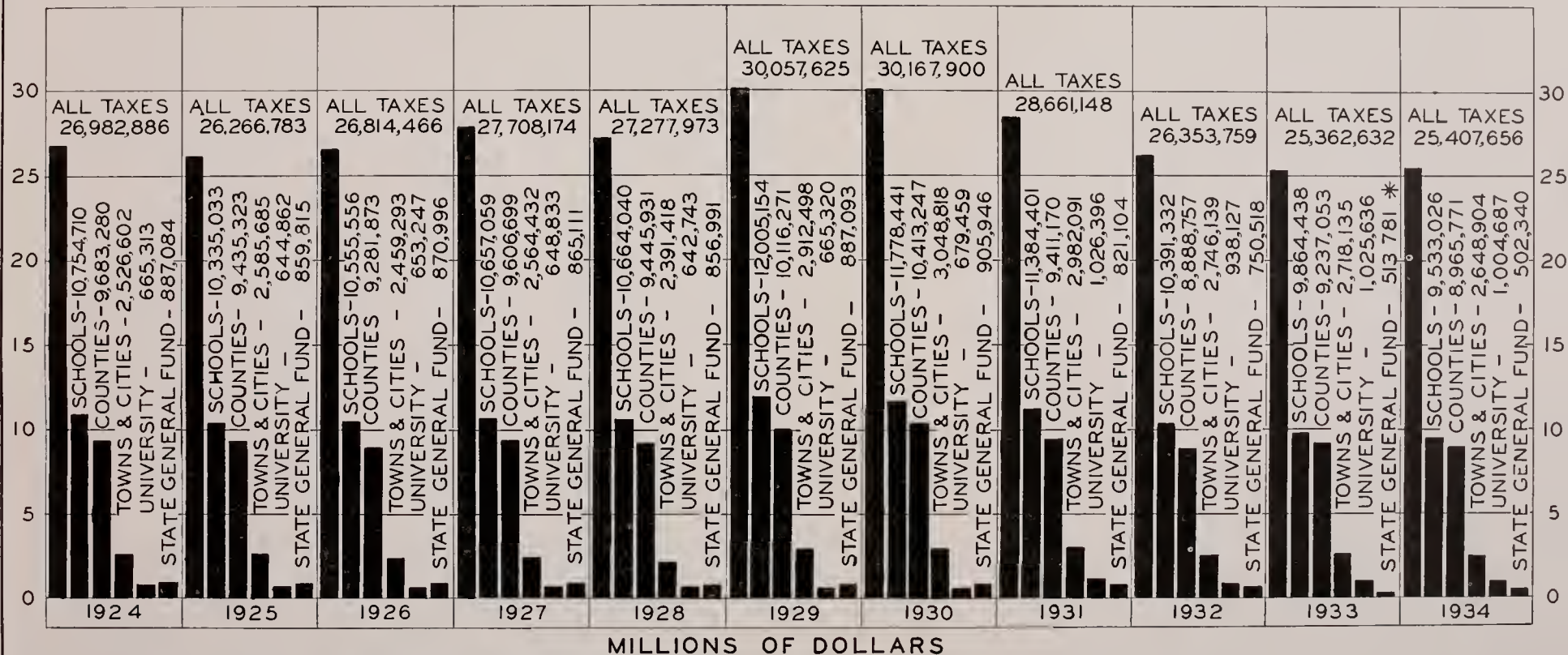






## TAXES LEVIED - 1924 TO 1934 INCLUSIVE

NOTE: "ALL TAXES" REPRESENTS ALL TAXES AND ASSESSMENTS FOR ALL PURPOSES; IT INCLUDES SPECIAL ROAD AND POOR TAXES, SPECIAL FIRE DISTRICT TAXES, DRAINAGE AND IRRIGATION DISTRICT ASSESSMENTS, MISCELLANEOUS LOCAL TAXES, AND CITY AND TOWN SPECIAL IMPROVEMENTS. OTHER COLUMNS REPRESENT ACTUAL AD VALOREM TAXES FOR PURPOSES INDICATED.



\* INCLUDES 153,348 FOR FUNDING BOND INTEREST AND SINKING FUND

## WARRANT AND BONDED INDEBTEDNESS OF THE STATE OF MONTANA

GENERAL FUND WARRANTS									
BONDS									
	Outstanding	Sinking Funds	Net Indebtedness		Outstanding	Cash	Net Indebtedness		Total Net Indebtedness
June 30, 1923	\$1,129,550.00	\$318,625.44	\$3,810,924.56		\$3,641,959.17	\$ 24,137.87	\$3,619,921.30	\$7,430,845.81	
June 30, 1924	1,916,000.00	390,109.72	1,555,890.28		3,702,105.71	106,558.38	3,595,547.33	8,151,437.61	
June 30, 1925	5,499,000.00	598,155.32	4,900,844.68		3,947,253.45	129,851.92	3,817,402.43	8,718,247.11	
June 30, 1926	5,559,000.00	725,970.60	4,806,029.40		3,158,589.97	39,397.01	3,118,992.96	7,925,022.36	
June 30, 1927	5,645,395.00	1,136,924.79	4,508,470.21		3,259,327.07	94,736.55	3,164,596.52	7,673,066.73	
June 30, 1928	5,650,795.00	398,493.44	1,652,295.75		3,664,499.09	O. P. 385.27	3,665,004.27	7,717,300.03	
June 30, 1929	5,604,711.00	1,110,394.05	1,193,716.35		3,274,873.63	None	3,274,873.63	7,768,336.58	
June 30, 1930	5,590,252.50	1,234,703.11	4,335,549.39		3,469,084.51	1,974.20	3,467,110.31	7,802,639.70	
June 30, 1931	5,588,735.00	1,339,950.31	4,198,784.69		3,939,172.55	9,330.81	3,929,841.74	8,128,626.13	
June 30, 1932	1,233,156.25	269,416.28	3,963,709.97		4,107,590.40	140,717.35	3,966,873.05	7,930,583.02	
					*222,198.81	O. P. 8,308.09	230,506.90	230,506.90	
June 30, 1933	8,235,013.75	161,220.75	8,070,793.00		1,031,401.61	181,592.86	852,808.75	8,923,601.75	
					*563,615.36	41,031.90	522,583.46	522,583.46	
June 30, 1934	8,291,804.75	337,523.11	7,954,281.64		1,370,601.40	16,007.60	1,354,593.80	9,308,875.14	
					*298,587.34	25.97	298,561.37	298,561.37	

\$579,804.75 of the outstanding bonds are Capitol Building bonds, \$3,475,000.00 are Educational bonds authorized at the general election held in November, 1908, and \$4,237,000.00 are Funding bonds issued to take up state general fund warrants.

A tax levy of ten-twelfths of one mill takes care of the interest and sinking fund requirements of the Educational bonds. Capitol Building bonds are retired from proceeds of the Capitol land grant, and the Funding bonds will be retired from proceeds of various license taxes.

NOTE: All figures for 1923, 1924, 1925, 1926 and bond figures for 1927, 1928, 1929, 1930, 1931, 1932, 1933 and 1934 supplied by State Treasurer. General Fund warrant figures for 1927, 1928, 1929, 1930, 1931, 1932, 1933 and 1934 supplied by State Auditor.

\*University Millage Fund.

## COUNTY INDEBTEDNESS

The table, on pages following, showing net indebtedness of counties, school districts, and drainage and irrigation districts at the close of each of the fiscal years (June 30th) 1923 and 1934, has been compiled from reports of county treasurers filed with the State Board of Equalization. Taking the state as a unit, the total indebtedness of these subdivisions June 30th, 1923 and June 30th, 1934 was as follows:

	Counties	District Schools	Drainage and Irrigation Districts	TOTAL
1923.....	\$27,708,650.78	\$11,625,168.80	\$1,392,707.20	\$40,726,526.78
1934.....	12,350,363.95	8,047,972.30	5,381,463.11	25,779,799.36
Increase.....	\$15,358,286.83	\$3,577,196.50	\$3,988,755.91	\$14,946,727.42
Decrease.....				

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL  
YEARS (June 30) 1923 AND 1934, SHOWING INCREASE OR DECREASE  
DURING THAT PERIOD.**

		County	District Schools	Drainage & Irrigation
BEAVERHEAD ...	1923	\$ 18,514.55	\$ 218,538.12	\$ 8,296.09
	1934	51,785.97	207,161.27	None
	Decrease	.....	11,376.85	8,296.09
BIG HORN.. ....	1923	415,789.08	252,673.43	8,706.66
	1934	343,250.44	182,082.74	147,826.18
	Decrease	72,538.64	70,590.69	139,119.52
BLAINE .....	1923	462,463.15	103,777.20	None
	1934	103,644.44	130,699.44	536,731.84
	Decrease	358,818.71	26,922.24	536,731.84
BROADWATER..	1923	217,064.40	87,699.42	31,928.38
	1934	33,692.97	3,990.40	24,497.34
	Decrease	183,371.43	83,709.02	7,431.04
CARBON.. ..	1923	600,072.89	357,892.27	54,874.18
	1934	371,581.20	236,236.72	420,680.69
	Decrease	228,491.69	121,655.55	365,806.51
CARTER.....	1923	192,522.58	42,872.63	None
	1934	66,580.20	8,819.84	None
	Decrease	125,942.38	34,052.79	.....
CASCADE .....	1923	1,635,500.00	549,050.00	200,747.80
	1934	510,344.19	1,120,319.56	None
	Decrease	1,125,155.81	571,269.56	200,747.80
CHOUTEAU..	1923	1,053,356.78	88,109.24	None
	1934	429,852.86	51,513.08	None
	Decrease	623,503.92	36,596.16	.....
CUSTER .....	1923	516,899.20	195,093.00	None
	1934	68,210.89	51,086.56	226,478.18
	Decrease	448,688.31	144,006.44	226,478.18
DANIELS..	1923	382,158.77	184,120.79	None
	1934	200,631.25	178,206.37	852.68
	Decrease	181,527.52	5,914.42	852.68
DAWSON.....	1923	713,790.53	173,913.63	5,885.52
	1934	452,497.58	118,762.56	148,711.91
	Decrease	261,292.95	55,151.07	142,826.39
DEER LODGE..	1923	170,758.57	24,347.41	None
	1934	85,747.95	202,819.82	None
	Decrease	85,010.62	178,472.41	.....
FALLON.....	1923	592,721.53	70,495.65	None
	1934	302,411.04	*55,498.58	.....
	Decrease	290,310.49	14,997.07	.....

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**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL  
YEARS (June 30) 1923 AND 1934, SHOWING INCREASE OR DECREASE  
DURING THAT PERIOD. (Continued)**

		County	District Schools	Drainage & Irrigation
FERGUS.	1923	1,788,982.80	689,147.88	801.37
	1934	1,109,265.85	373,242.65	175,414.88
	Decrease Increase	679,716.95	315,905.23	174,613.51
FLATHEAD	1923	\$ 893,057.68	\$ 222,461.10	\$ 50,000.00
	1934	476,037.61	118,284.65	44,371.89
	Decrease	417,020.07	104,176.45	5,628.11
GALLATIN.	1923	610,000.00	436,371.38	10,251.54
	1934	226,806.41	192,106.16	None
	Decrease	383,193.59	244,265.22	10,251.54
GARFIELD.	1923	238,809.53	28,707.77	None
	1934	77,471.25	12,141.60	None
	Decrease	161,338.28	16,566.17	
GLACIER	1923	300,418.18	252,720.61	None
	1934	105,348.59	132,740.71	None
	Decrease	195,069.59	119,979.90	
GOLDEN VALLEY	1923	552,951.16	110,559.00	None
	1934	287,697.73	29,717.44	23,576.96
	Decrease Increase	265,253.43	80,841.56	23,576.96
GRANITE.	1923	315,761.56	7,127.37	None
	1934	81,820.04	31,230.55	None
	Decrease Increase	233,941.52	24,103.18	
HILL.	1923	751,072.59	392,550.25	None
	1934	245,124.79	345,139.47	None
	Decrease	505,947.80	47,410.78	
JEFFERSON	1923	120,603.69	112,598.82	121,619.26
	1934	22,000.00	91,148.98	2,020.35
	Decrease	98,603.69	21,449.84	119,598.91
JUDITH BASIN.	1923	347,623.39	84,357.67	None
	1934	207,604.43	103,601.84	None
	Decrease Increase	140,018.96	19,244.17	
LAKE..... (Created Aug. 1923)	1924	67,393.82	238,775.40	None
	1934	247,346.69	237,342.12	3,735.18
	Decrease Increase	179,952.87	1,433.28	3,735.18
LEWIS & CLARK	1923	564,521.44	715,078.42	47.75
	1934	220,782.15	330,846.39	None
	Decrease	343,739.29	384,232.03	47.75
LIBERTY....	1923	186,876.83	44,768.02	None
	1934	10,688.37	19,871.65	None
	Decrease	176,288.46	24,896.37	
LINCOLN	1923	258,755.43	146,357.68	126,858.32
	1934	8,288.81	56,279.40	None
	Decrease	250,466.62	90,078.28	126,858.32
MADISON.....	1923	141,101.27	132,057.16	None
	1934	39,642.40	81,895.76	None
	Decrease	101,458.87	50,161.40	

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL  
YEARS (June 30) 1923 AND 1934, SHOWING INCREASE OR DECREASE  
DURING THAT PERIOD. (Continued)**

		County	District Schools	Drainage & Irrigation
McCONE..	1923	\$ 140,701.50	\$ 68,791.78	None
	1934	50,135.26	26,411.99	None
	Decrease	90,566.24	42,379.79	
MEAGHER	1923	431,927.90	114,391.66	None
	1934	230,615.12	50,090.52	None
	Decrease	201,312.78	64,301.14	
MINERAL	1923	136,121.88	95,243.00	None
	1934	24,725.74	20,136.34	None
	Decrease	111,396.14	75,106.66	
MISSOULA	1923	883,967.71	354,150.00	28,340.89
	1934	542,085.73	126,035.63	8,538.24
	Decrease	341,881.98	228,114.37	19,802.65
MUSSELSHELL	1923	1,310,785.84	295,551.69	None
	1934	756,923.34	117,799.99	25,916.25
	Decrease Increase	553,862.50	177,751.70	25,916.25
PARK.....	1923	111,031.79	96,284.52	None
	1934	69,479.82	50,382.01	None
	Decrease	41,551.97	45,902.51	
PETROLEUM (Created 1925)	1925	27,568.13	131,180.80	None
	1934	122,152.23	17,563.80	None
	Decrease Increase	94,584.10	113,617.00	
PHILLIPS	1923	597,157.67	307,369.97	None
	1934	162,762.06	175,866.31	None
	Decrease	434,395.61	131,503.66	
PONDERA	1923	519,656.40	135,285.14	None
	1934	239,130.54	246,524.32	None
	Decrease Increase	280,525.86	111,239.18	
POWDER RIVER.....	1923	128,017.64	44,033.08	None
	1934	34,615.47	9,973.31	None
	Decrease	93,402.17	34,059.77	
POWELL	1923	317,970.43	10,167.89	None
	1934	170,543.87	51,248.18	None
	Decrease Increase	147,426.56	11,080.29	
PRAIRIE	1923	107,740.74	19,459.70	None
	1934	18,408.18	129,648.19	None
	Decrease Increase	89,332.56	110,188.49	
RAVALLI	1923	535,667.93	230,600.18	None
	1934	276,236.67	220,264.55	750,838.37
	Decrease Increase	259,431.26	10,335.63	750,838.37
RICHLAND	1923	213,522.69	270,754.22	None
	1934	214,189.96	108,311.05	None
	Decrease Increase	667.27	162,443.17	



**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL  
YEARS (June 30) 1923 AND 1934, SHOWING INCREASE OR DECREASE  
DURING THAT PERIOD. (Continued)**

		County	District Schools	Drainage & Irrigation
ROOSEVELT.....	1923	\$ 912,813.00	\$ 302,214.47	None
	1934	367,855.84	186,541.97	None
	Decrease	544,957.16	115,672.50	.....
ROSEBUD.....	1923	602,723.73	206,377.65	None
	1934	377,747.35	234,951.30	426,948.63
	Decrease	224,976.38	.....	.....
SANDERS.....	1923	291,589.35	231,105.77	None
	1934	56,368.59	124,805.44	None
	Decrease	235,220.76	106,300.33	.....
SHERIDAN.....	1923	583,133.33	195,583.90	None
	1934	428,957.77	213,610.07	None
	Decrease	154,175.56	.....	.....
SILVER BOW.....	1923	1,379,446.45	434,921.80	None
	1934	348,577.35	*108,599.46	.....
	Decrease	1,030,869.10	326,322.34	.....
STILLWATER.....	1923	720,500.00	259,100.56	10,673.76
	1934	225,590.59	134,787.31	87,652.26
	Decrease	494,909.41	124,313.25	.....
SWEET GRASS.....	1923	358,905.45	59,449.13	1,544.17
	1934	190,150.27	10,843.65	.....
	Decrease	168,755.18	48,605.48	1,544.17
TETON.....	1923	601,537.33	169,227.88	45,688.67
	1934	154,250.20	54,619.20	1,010,473.55
	Decrease	447,287.13	104,608.68	.....
TOOLE.....	1923	493,188.13	114,994.16	241,040.36
	1934	268,541.59	149,128.96	107,137.87
	Decrease	224,646.54	.....	133,902.49
TREASURE.....	1923	73,603.14	63,535.80	None
	1934	18,879.20	26,443.79	674,467.28
	Decrease	54,723.94	37,092.01	.....
VALLEY.....	1923	639,766.14	211,350.59	None
	1934	202,674.78	440,703.18	None
	Decrease	437,091.36	229,352.59	.....
WHEATLAND.....	1923	290,247.91	187,309.25	2,580.57
	1934	132,105.19	53,706.98	None
	Decrease	158,142.72	133,602.27	2,580.57
WIBAUX.....	1923	115,312.34	53,072.81	None
	1934	35,527.21	12,921.16	None
	Decrease	79,785.13	40,151.65	.....
YELLOWSTONE.....	1923	774,504.83	971,410.08	442,821.91
	1934	245,077.79	397,365.37	534,592.58
	Decrease	529,427.04	574,074.71	.....
	Increase	.....	.....	91,770.67

\*1932

NET INDEBTEDNESS  
OF CITIES  
AND TOWNS

## NET INDEBTEDNESS OF CITIES AND TOWNS AS OF JUNE 30, 1923 AND JUNE 30, 1934

City or Town	1923			1934			TOTAL	INCREASE	DECREASE
	General	Special	Improvement	General	Special	Improvement			
	Indebtedness	District	Indebtedness	Indebtedness	District	Indebtedness	TOTAL	DISINCORPORATED	
Alberton.....	\$ 110,378.94	None	None	\$ 106,336.00	None	None	None	\$ 130,076.88	\$ 18,697.94
Anaconda.....	441.96	None	None	(a) 5,013.73	None	None	None	5,013.73	4,073.44
Antelope.....	9,087.17	None	None	138,617.00	100,109.80	600.00	238,726.80	238,726.80	14,563.06
Baker.....	149,851.86	103,438.00	None	10,014.93	None	None	10,014.93	10,014.93	
Bear Creek.....	3,658.75	2,866.67	None	6,525.42	None	None	6,525.42	6,525.42	
Bellevue.....	38,643.26	None	None	38,643.26	None	None	38,643.26	38,643.26	34,689.87
Belt.....	27,267.19	41,869.68	None	69,136.87	23,282.13	23,282.13	34,447.00	34,447.00	34,572.87
Big Sandy.....	25,594.89	62,500.56	None	88,095.45	48,532.17	48,532.17	57,522.58	57,522.58	51,401.84
Big Timber.....	39,650.00	27,048.30	None	66,698.30	8,353.06	8,353.06	15,296.46	15,296.46	
Billings.....	999,199.54	1,123,975.06	None	2,123,171.60	576,514.75	576,514.75	1,013,728.17	1,013,728.17	1,109,446.43
Boulder.....	None	None	None	437,213.42	None	None	437,213.42	437,213.42	518,248.11
Bozeman.....	424,378.88	394,677.01	None	819,055.89	129,909.34	129,909.34	300,707.78	300,707.78	1,833.29
Bridger.....	2,981.46	None	None	1,148.17	None	None	1,148.17	1,148.17	
Broadview.....	2,292.06	None	None	None	17,111.75	17,111.75	17,111.75	17,111.75	14,819.69
Browning.....	71,187.47	3,878.40	None	43,593.80	13,321.47	13,321.47	56,915.27	56,915.27	18,150.60
Butte.....	1,924,373.52	564,373.08	None	1,637,687.56	275,113.97	275,113.97	1,912,831.53	1,912,831.53	575,815.07
Cascade.....	11,400.00	40,409.04	None	None	15,668.84	15,668.84	15,668.84	15,668.84	34,742.20
Chester.....	23,517.00	4,368.62	None	32,369.32	3,783.71	3,783.71	36,153.03	36,153.03	9,267.41
Chinook.....	70,886.30	55,084.22	None	56,640.03	60,554.30	60,554.30	117,194.93	117,194.93	8,775.59
Choteau.....	51,254.83	5,599.39	None	26,788.09	None	None	26,788.09	26,788.09	30,066.13
Circle.....	None	None	None	10,087.63	None	None	10,087.63	10,087.63	7,383.95
Clyde Park.....	18,014.75	None	None	None	10,630.80	10,630.80	10,630.80	10,630.80	69,608.43
Columbia Falls.....	5,305.24	5,305.24	None	17,949.62	None	None	17,949.62	17,949.62	
Columbus.....	50,012.82	28,573.58	None	None	9,877.97	9,877.97	9,877.97	9,877.97	
Conrad.....	234,748.92	12,844.00	None	241,939.98	69,211.67	69,211.67	310,222.77	310,222.77	61,629.85
Culbertson.....	34,231.48	None	None	58,822.07	None	None	58,822.07	58,822.07	102,641.85
Cut Bank.....	98,918.57	41,506.85	None	12,237.23	25,546.34	25,546.34	37,183.57	37,183.57	
Darby.....	None	None	None	None	None	None	None	None	
Deer Lodge.....	172,176.50	135,132.14	None	(a) 117,084.64	14,865.79	14,865.79	131,950.43	131,950.43	175,358.21
Denton.....	32,700.00	47,204.00	None	29,619.05	54,098.95	54,098.95	83,718.00	83,718.00	3,814.00
Dillon.....	None	28,031.40	None	59,299.15	1,216.70	1,216.70	60,515.85	60,515.85	32,484.45
Dodson.....	1,500.00	22,860.00	None	17,317.09	37,500.00	37,500.00	54,817.09	54,817.09	30,457.09
East Helena.....	None	None	None	75,833.33	None	None	75,833.33	75,833.33	
Edkalaka.....	None	None	None	4,809.16	None	None	4,809.16	4,809.16	
Eureka.....	26,969.13	31,996.47	None	8,000.00	None	None	8,000.00	8,000.00	50,965.60
Fairview.....	18,360.93	6,568.21	None	22,180.73	3,206.67	3,206.67	25,387.40	25,387.40	858.26
Forsyth.....	144,001.52	111,195.58	None	183,783.75	101,525.75	101,525.75	285,309.25	285,309.25	31,112.15
Fort Benton.....	26,815.11	79,701.12	None	(a) 34,826.88	33,192.92	33,192.92	71,019.80	71,019.80	
Froid.....	9,753.19	None	None	9,753.19	None	None	9,753.19	9,753.19	9,753.19
Fromberg.....	13,500.00	None	None	(b) 5,000.00	None	None	5,000.00	5,000.00	8,500.00
Geraldine.....	30,100.00	49,520.00	None	(a) 20,435.00	31,793.00	31,793.00	52,228.00	52,228.00	27,392.00
Geyer.....	None	None	None	(a) 89,910.21	36,493.79	36,493.79	126,404.00	126,404.00	33,525.95
Glasgow.....	123,285.52	36,544.43	None	80,970.71	114,869.79	114,869.79	194,940.50	194,940.50	153,930.81
Glendive.....	201,705.96	147,165.35	None	(a) 766.23	None	None	766.23	766.23	12,750.88
Grass Range.....	13,517.11	699,068.26	None	1,142,641.83	779,923.51	779,923.51	1,922,565.34	1,922,565.34	185,436.23
Great Falls.....	1,038,060.85	24,515.24	None	64,483.82	None	None	64,483.82	64,483.82	39,968.58
Hamilton.....	24,515.24	170,810.58	None	61,577.51	153,038.43	153,038.43	213,615.94	213,615.94	16,437.34
Hardin.....	60,242.70	73,800.00	None	86,600.00	None	None	86,600.00	86,600.00	
Harlem.....	73,800.00	None	None	86,600.00	None	None	86,600.00	86,600.00	12,800.00
Harlowton.....	42,966.37	38,460.98	None	81,427.35	9,738.99	9,738.99	34,364.79	34,364.79	17,062.56
Havre.....	241,449.00	78,609.69	None	106,591.33	356,982.98	356,982.98	463,574.31	463,574.31	143,515.62
Helena.....	484,864.00	231,994.28	None	716,858.28	248,420.59	248,420.59	499,245.41	499,245.41	217,612.87
Hingham.....	None	None	None	283.68	1,793.54	1,793.54	2,077.22	2,077.22	
Hysham.....	34,581.19	30,129.57	None	38,500.00	19,681.06	19,681.06	58,181.06	58,181.06	6,529.70

# REPORT OF STATE BOARD OF EQUALIZATION

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	None	None	(a)	819.34	None	819.34	2 519.31	2 513.53
Holston	None	None	None	1,581.10	562.43	2,143.53		
Hot Springs	None	2,000.00	None	1,022.91	None	1,022.91		977.09
Ismay	22,001.11	53,222.90	75,224.01	23,218.25	44,477.69	67,725.94		7,198.10
Judith Gap	None	None	21,263.07	7,575.77	None	7,575.77		13,687.30
Kalispell	216,193.12	17,068.61	263,261.73	165,790.55	43,556.62	209,347.17		53,514.56
Kevin	None	None	None	63,300.00	None	63,300.00		
Lambert	946.68	None	946.68	None	None	None		
Laurel	119,153.67	125,218.24	241,371.91	67,166.00	76,607.36	143,773.36		100,598.55
Lavina	1,077.00	None	1,077.00	None	None	None		4,077.00
Lewisstown	294,622.38	384,000.00	678,622.38	172,427.80	273,553.23	446,081.03		232,541.35
Libby	3,241.83	39,259.68	42,501.51	5,761.78	17,439.57	23,201.35		19,240.16
Lima	None	None	None	17,586.99	5,000.00	17,586.99		17,586.99
Livingston	307,275.25	387,350.43	694,625.68	31,649.67	143,183.88	174,833.55		519,791.13
Lodge Grass	None	None	None	5,772.15	None	5,772.15		
Malta	12,240.30	39,103.39	51,343.69	16,114.61	26,432.52	42,607.13		38,736.56
Manhattan	26,336.40	66,600.00	91,936.40	4,411.91	26,050.96	30,192.87		61,743.53
Medicine Lake	13,185.00	None	13,185.00	2,416.30	1,901.70	7,318.00		5,867.00
McIntosh	1,359.29	13,318.55	14,677.84	17,012.26	8,717.73	22,833.89		22,923.95
Miles City	439,451.40	39,160.33	478,611.73	16,146.71	395,633.73	411,780.41		66,834.29
Missoula	317,634.86	86,149.84	403,784.70	237,907.87	492,670.25	729,578.12		
Moore	24,906.44	4,128.11	29,034.55	17,000.00	None	17,000.00		12,034.58
Nashua	None	None	None	12,405.50	582.62	12,988.12		
Nedhart	391.86	None	391.86	27,469.94	None	27,469.94		4,098.12
Nephtali	23,371.82	None	23,371.82	None	None	None		
Opheim	None	None	None	None	None	None		
Outlook	None	None	None	46,955.06	507.02	47,462.08		10,863.85
Phillipsburg	36,598.23	None	36,598.23	None	1,927.66	1,927.66		168.04
Plains	1,159.62	None	1,159.62	26,268.08	395.00	26,663.08		30,089.43
Plentywood	50,654.19	6,038.32	56,692.51	3,491.06	None	3,491.06		1,801.16
Plevna	5,292.22	None	5,292.22	78,632.60	15,890.33	94,522.93		609.33
Poplar	94,784.89	15,347.37	110,132.26	29,500.80	65,737.51	95,238.31		45,815.21
Polson	52,852.17	88,291.35	141,053.52	69,325.97	18,010.75	87,336.72		88,849.44
Red Lodge	76,778.85	99,407.31	176,186.16	41,628.37	11,717.70	53,346.07		2,275.83
Reynolds	51,070.24	None	51,070.24	16,895.00	150,137.00	167,032.00		
Roundup	117,013.48	260,261.15	377,274.63	15,577.67	58,337.11	73,915.08		468.03
Ryegate	16,833.36	57,549.75	74,383.11	6,626.14	None	6,626.14		56,755.81
Saco	407.35	None	407.35	514,16.00	50,100.00	101,316.00		115,37.45
Scobey	64,903.55	93,438.26	158,341.81	147,549.77	124,367.01	272,316.78		16,900.96
Shelby	69,688.21	87,101.12	156,969.33	25,941.31	None	25,941.31		25,217.31
Sheridan	24,541.31	1,400.00	25,941.31	26,795.21	27,624.33	54,419.54		63,044.92
Sidney	71,685.95	7,950.90	79,636.85	26,795.21	18,295.54	45,090.76		15,601.64
Stanford	375.44	6,549.78	6,925.22	10,168.47	None	10,168.47		
Stevensville	1,226.33	None	1,226.33	41,781.70	None	41,781.70		
Suburbs	None	None	None	None	None	None		
Sweet Grass	None	None	None	None	None	None		
Terry	22,229.06	22,229.06	44,458.12	10,624.51	1,249.88	11,874.40		11,604.55
Thompson Falls	4,718.08	None	4,718.08	38,837.17	187,329.44	226,166.61		34,125.07
Three Forks	59,747.34	200,544.34	260,291.68	19,224.57	50,201.81	69,426.38		12,610.23
Troy	854.10	None	854.10	26,769.06	2,000.71	28,769.77		6,080.46
Twinsburg	15,467.80	None	15,467.80	6,169.39	None	6,169.39		9,298.41
Valley	85,165.20	7,156.29	92,321.49	83,806.15	5,113.00	88,919.15		3,402.34
Virginia City	None	None	None	375.05	None	375.05		
Walkerville	8,971.83	None	8,971.83	11,506.92	11,506.92	23,488.75		2,535.09
Westby	None	None	None	277.49	None	277.49		
White Sul. Sprs.	2,437.50	4,565.14	7,002.64	26,101.14	1,984.46	28,086.60		1,032.96
Whitefish	53,950.12	120,994.87	174,944.99	54,159.27	43,279.98	97,439.25		77,505.74
Whitehall	2,287.44	24,247.61	26,535.05	12,800.00	10,920.96	23,720.96		27,814.09
Wibaux	35,368.67	6,001.26	41,369.93	21,528.41	502.45	22,030.86		19,333.07
Winifred	None	None	None	115,733.16	119,500.00	235,233.16		
Winnett	91,984.50	116,937.72	208,922.22	68,110.34	68,110.34	136,022.56		76,313.39
Wolf Point	103,104.31	135,822.12	238,926.43	(a) 91,502.70	None	91,502.70		
TOTAL	\$ 10,480,319.41	\$ 17,604,327.54	\$ 28,084,646.95	\$ 7,629,732.73	\$ 6,016,672.70	\$ 13,646,405.43	\$ 1,399,170.80	\$ 5,367,965.91
(a) Indebtedness as of June 30, 1932								
(b) Indebtedness as of June 30, 1930								



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